

IN THE
SUPREME COURT OF THE UNITED STATES

87-1443

OCTOBER TERM, 1987

No. _____

Supreme Court, U.S.

FILED

JUN 15 1987

JOSEPH F. SPANIOL, JR.
CLERK

EUGENE M. LONSDALE Sr. and
PATSY R. LONSDALE in
Propria Persona Sui Juris
Petitioner(s)

Vs.

GLENN CAGLE,
SUSAN L. CHESSHIRE and
JAMES J. MOORE
Respondent(s)

PETITION FOR WRIT OF CERTIORARI TO
THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

Eugene M. Lonsdale Sr. and
Patsy R. Lonsdale in
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6-15-87



QUESTIONS PRESENTED THIS COURT
FOR REVIEW:

1.

Weather the Constitution of the United States of America is not only the Supreme Law of the Land, Article #6, but is in FACT and LAW the ACTUAL GOVERNMENT of the United States itself?

11.

Weather or not the GOVERNMENT of the United States of America is one of ENUMERATED POWERS?

111.

Weather or not ALL tax paid public servant employees of "We the People" in all branches of government including bureaucratic department administrative agencies, agents, and employees are bound by OATH or AFFIRMATION to uphold and support the Constitution as the Supreme Law of the Land?

i.



IV.

Weather or not ALL tax paid public servant employees of "We the People" in all branches of government must keep all their LEGISLATION RULES, REGULATIONS, ACTIVITIES, ACTS, and ACTIONS against "WE THE PEOPLE" within the confines, boundaries, limitations, prohibitions of the United States Constitution and TITLE 5 U.S.C. Section 559 sentence #2 in specific but not excluding all other sections?

V.

Weather or not ALL legislation, rules, and regulations by ALL tax paid public servant employees of "We The People" in ALL branches of government including the bureaucratic department agencies, agents and employees that are not in compliance with and in conformity too, the Cosntitution AMENDS that document in a manner not sanctioned by ARTICLE #5 as so stated by this court, the United States Supreme Court?

VI.

Whether or not this court, the United States Supreme Court, has SUPERINTENDENCE over the inferior courts and if the inferior courts are bound to obey the decisions of this court when pertaining to the exact same subject matter when presented them?

VII.

Whether or not this court, the United States Supreme Court, has determined that ALL taxation under the United States Constitution are authorized as TWO CLASSES of taxes, DIRECT TAXES under Article 1, Sec. 2, Para. 3, and Art. 1, Sec. 9, Para. 4 through a CENSUS by APPORTIONMENT, and INDIRECT TAXES under Article 1, Sec. 8 which must be uniform?

iii.

VIII.

Weather or not this court and the United States Tax Court has determined that the 16th Amendment (Income Tax Amendment) is an INDIRECT EXCISE INCOME TAX authorized at Article 1, Sec. 8 of the United States Constitution?

IX.

Weather or not this court, the United States Supreme Court has determined the 16th Amendment must be confined to the class of INDIRECT TAXES? That the language of the 16th Amendment itself declares this by stating "WITHOUT APPORTIONMENT"?

X.

Weather or not this court, the United States Supreme Court, has determined that taxation in the United States of America is a Constitutional issue and question of law and not one of political economy?

iv.



XI.

Whether or not this court, the United States Supreme Court, has determined that TAXES ON PROPERTY both PERSONAL and REAL are DIRECT TAXES within the Constitutional mandate of APPORTIONMENT?

XII.

Whether or not this court, the United States Supreme Court, has determined that TAXES on INCOME that is DERIVED DIRECTLY FROM PROPERTY are DIRECT TAXES within the Constitutional mandate of APPORTIONMENT?

XIII.

Whether or not this court, the United States Supreme Court, has determined that LABOR is PROPERTY, the foundation of all other property, the most SACRED and INVOLABLE?

v.



XIV.

Weather or not this court, the United States Supreme Court, has determined and declared that WAGES which is COMPENSATION and INCOME derived directly from LABOR PROPERTY is a SPECIALIZED TYPE OF PROPERTY?

XV.

Weather or not the Arkansas State Supreme Court has determined that an INCOME TAX is NOT a PROPERTY TAX or a tax on OCCUPATIONS of COMMON (INALIENABLE) RIGHT but is an EXCISE TAX, as is stated in the State of New Mexico Constitution at Article 8, Sec. 1, No. 111, Paragraph #9?

XVI.

Weather or not this court, the United States Supreme Court has determined there is a difference in the INCOME TAX of TITLE 26 U.S.C. Subtitle "A" and the "WITHHOLDING TAX" of TITLE 26 U.S.C. Subtitle "C" of Chapter 24 of the 1939 Public Salary Tax Act for federal government employees, etc.?

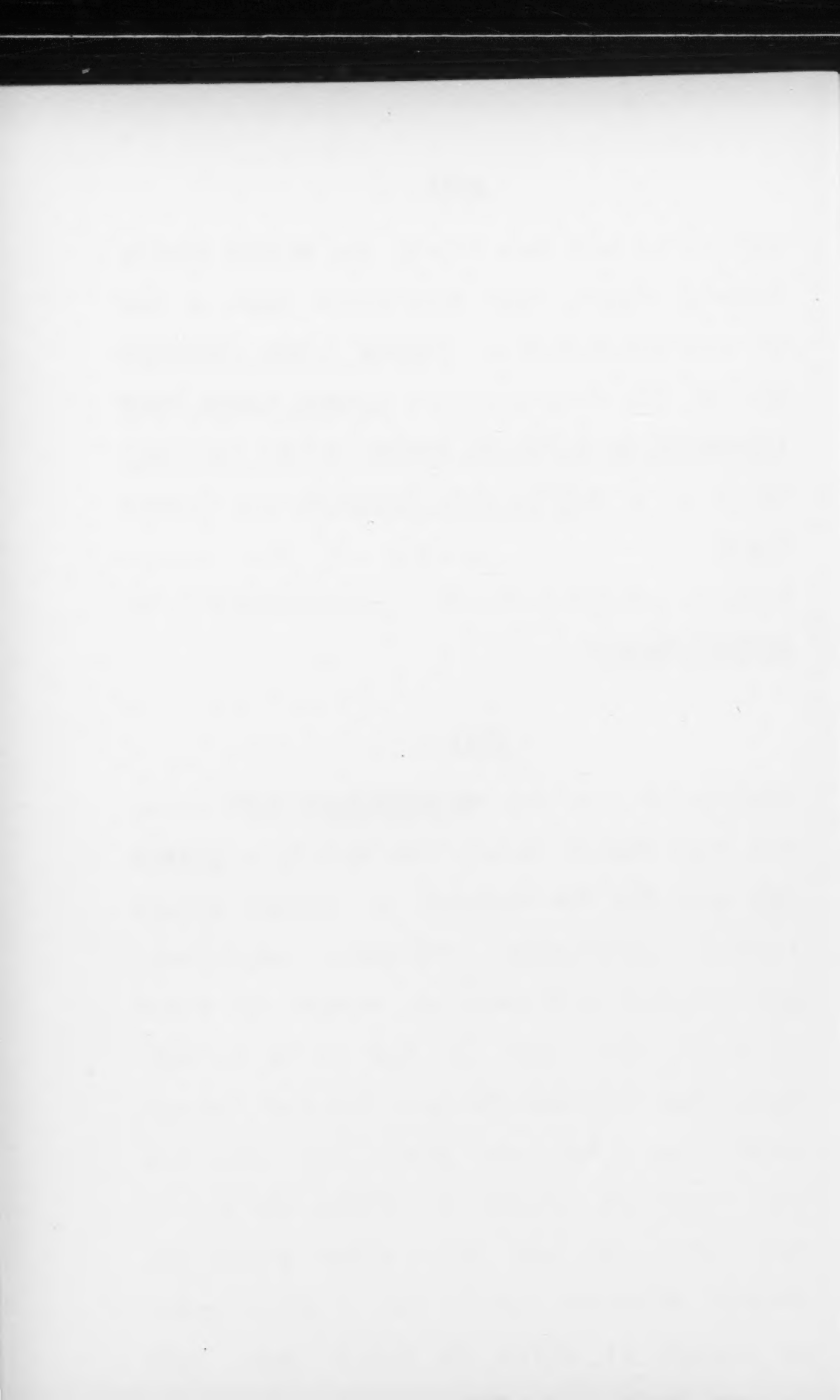


XVII.

Weather or not this court, the United States Supreme Court, has determined that a tax on the Petitioner(s) COMMON LABOR PROPERTY and on the Petitioner(s) COMMON LABOR WAGE COMPENSATION PAYCHECK MONEY INCOME PROPERTY which is a SPECIALIZED PROPERTY are DIRECT TAXES within the mandate of the United States Constitutional requirement of APPORTIONMENT?

XVIII.

Weather or not the "WITHHOLDING TAX" under the 1939 Public Salary Tax Act is a DIRECT TAX and can be applied to anyone except federal government officers, employees, and elected officials as stated in TITLE 26 U.S.C. Sec. 3401 (c) and if it is only these the Internal Revenue Service (herein after the (IRS) can place any levy and lien upon as stated at TTILE 26 U.S.C. Sec. 6331 (a) and only after going the federal district courts for a court order as stated at TITLE 26 U.S.C. Sec. 7403 (a) and (b)? vii.



XIX.

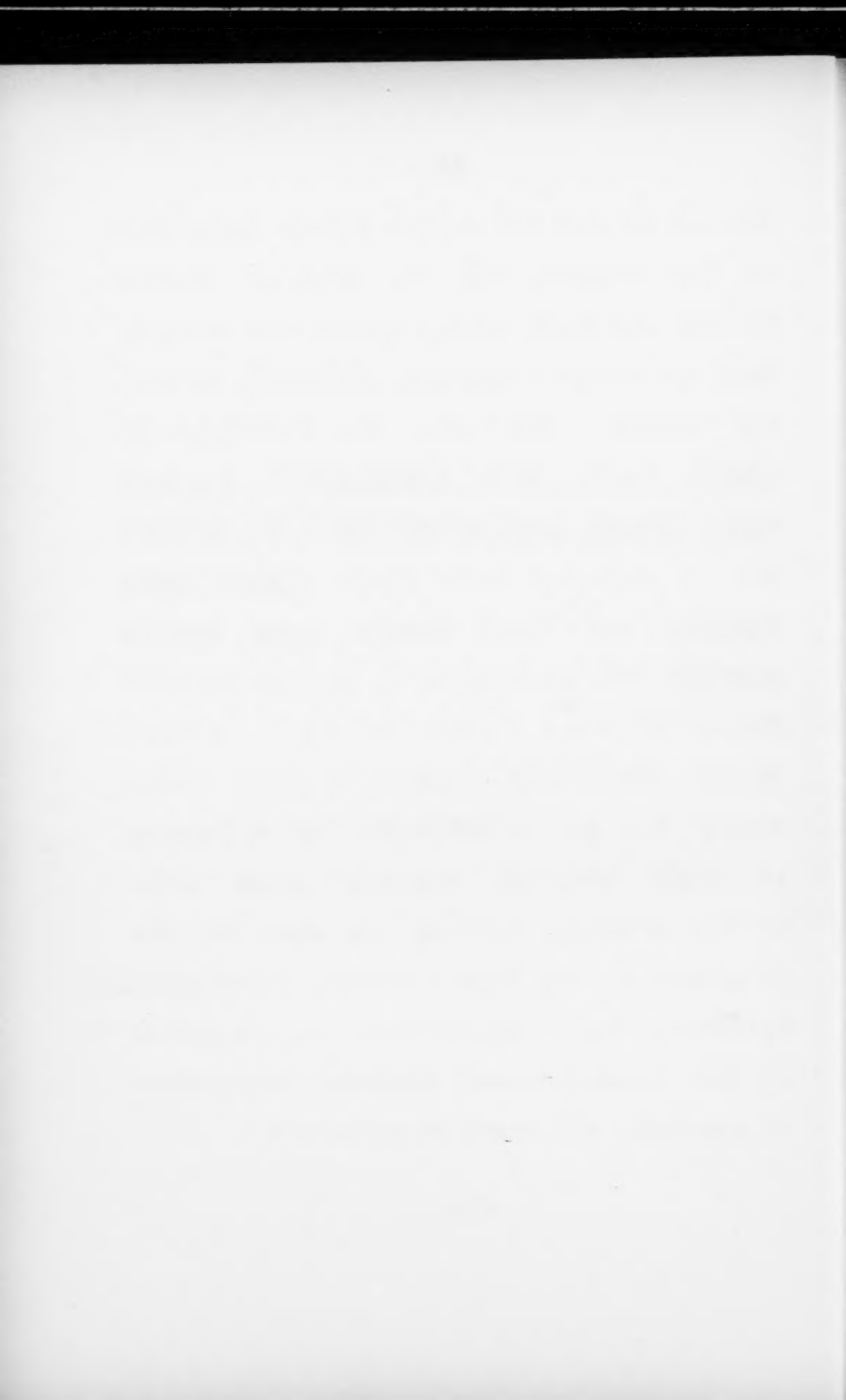
Weather or not the United States Department of the Treasury and the Internal Revenue Service (hereinafter the IRS) has erroneously voided the "W-4 WITHHOLDING CERTIFICATE" signed by the Petitioner(s) as being immune/exempt by law, the United States Constitution and its Amendments as the Supreme Law of the Land to any Constitutional Article 1, Sec. 8. INDIRECT EXCISE TAX, and a 16th Amendment INDIRECT EXCISE INCOME TAX, and any 1939 Public Salary Tax Act WITHHOLDING TAX upon our common labor wage compensation paycheck money income specialized type of property derived directly from their common labor service property performed for their employers, the Atchison Topeka & Santa Fe Railway Co., and the Parmer County Public School Systems in the Farwell, Texas High School when the sole source of their livelihood is their common labor exchanged for their employers wages of equal value?

viii.

XX.

Weather or not the United States Department of the Treasury and the Internal Revenue Service and their agency agents and employes have erroneously applied, assessed, levied, and placed liens upon the Petitioner(s) COMMON LABOR WAGE COMPENSATION PAYCHECK MONEY INCOME SPECIALIZED TYPE OF PROPERTY derived directly from their COMMON LABOR PROPERTY and their COMMON LABOR SERVICE PROPERTY for an Article 1, Sec. 8 INDIRECT EXCISE TAX, and a 16th Amendment INDIRECT EXCISE INCOME TAX, and/or a 1939 Public Salary Tax Act WITHHOLDING TAX by acting in their official capacity under color of law without, lacking, in want of, and in excess of, any legal, lawful, Constitutional authority and jurisdiction in violation of the Constitutional mandated requirement to Apportion all taxes on property?

viv.



XXI.

Weather or not signing and filing a W-4 WITHHOLDING CERTIFICATE with their employers and signing and filing a 1040 tax return with the United States Department of the Treasury and the Internal Revenue Service can and/or does change the Petitioner(s) NONTAXPAYER STATUS to that of a TAXPAYER STATUS?

XXII.

Weather or not the Petitioner(s) have contested the acts and actions of the IRS and their employer(s) since 1976 and filed NONTAXPAYER 1040 TAX RETURNS for all funds taken from them for a Article 1, Sec. 8 INDIRECT EXCISE TAX, and a 16th Amendment INDIRECT EXCISE INCOME TAX, and/or a 1939 Public Salary Tax Act WITHHOLDING TAX upon their COMMON LABOR WAGE COMPENSATION PAYCHECK MONEY INCOME PROPERTY derived directly from their COMMON LABOR PROPERTY and COMMON LABOR SERVICE PROPERTY in violation of the Constitutional mandate of apportionment?

XXIII.

Weather or not the Petitioner(s) are entitled to all funds taken from their WAGE SPECIALIZED TYPE OF PROPERTY (derived directly from their COMMON LABOR PROPERTY as compensation) for a Article 1, Sec. 8 INDIRECT EXCISE TAX, and a 16th Amendment INDIRECT EXCISE INCOME TAX, and/or a 1939 Public Salary Tax Act WITHHOLDING TAX in violation of the United States Constitution mandate and requirement of apportionment, especially since 1976 when the Petitioner(s) first began contesting such acts and actions by their employer(s) and the IRS?



XIV.

Weather or not the Constitution of the United States of America has ENUMERATED to the judicial branch of government the power, authority, and - jurisdiction to abrogate, deny, and disparage the Petitoiners 10th Amendment POWERS reserved to themselves and their 9th Amendment RIGHTS retained to themselves as an Amendment 1 right to redress of grievances, access to the courts, their 4th Amendment rights to their property both personal and real without seizure without warrant of law, a court order, and a jury trial, their 5th Amendment right to due process of law and just compensation for property seized for public use and benefit, their 7th Amendment right to a jury trial upon demand, by the courts dismissing the Petitioner(s) suits at law, denying the Petitioner(s) jury trial, violating the Supreme Court decisions, violating the Constitution and oath of office and mandates of Congress when they have no such Article 3 powers enumerated to them?



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ARGUMENT ONE TO QUESTION I:

It is, Article #6 U.S. Constitution
and Thayer Vs. Hedges., 22 Ind. 296, and
Hepburn Vs. Griswald., 8 Wall. 611 at
Appendix "L", page 11.



ARGUMENT 2 QUESTION II:

It Is according to this court,

"This government is acknowledged by all, to be one of ENUMERATED powers. The principle, that it can exercise ONLY the powers granted it, would seem to apparent, to have required to be enforced by all those arguments which it's enlightened friends, while it was depending before the people, found it necessary to urge; that principle is now universally admitted." McCulloch Vs. Maryland., 4 Wheat. 316, 405., Scott Vs Sanford., 19 How. (60 U.S.) 393, 15 L. Ed. 691., Hayburn's Case., 2 Dall. (2 U.S.) 409., Reid Vs. Scott., 354 U. S. 1 (1957), APPENDIX "L" page 12 and 13.

ARGUMENT 3 TO QUESTION III:

They are by mandate of the United States Constitution at Article #6, Paragraphs 2 and three.

ARGUMENT 4 TO QUESTION IV:

They are according to this court as stated in Argument #2 above and those court cases coupled with TITLE 5 U.S.C., Sections 301 and 559 sentence #2., Counselman Vs. Hitchcock., 142 U.S. 547., Eisner Vs. MaComber., 252 U.S. 189, 207, and 16 Am. Jur. 2nd., Sec. 177.

ARGUMENT 5 TO QUESTION V:

Yes the do; Reid Vs. Covert., 354 U.S. 1 (1957) APPENDIX "L", page 13, SEE ALSO Miranda Vs. Ariz., 384 U.S. 436 at 491 (1966) 86 S. Ct. 1602., TITLE 5 U.S.C. Sec. 559 sentence #2.

ARGUMENT 6 TO QUESTOIN VI:

Yes they do;

"This is the Supreme Court, and by reason of its SUPREMACY must have the SUPERINTENDENCE of the INFERIOR tribunals and officers, whether JUDICIAL or MINISTRIAL."

Marbury Vs. Madison., 1 Cranch 143 (pg 63) (1803).

ARGUMENT 7 TO QUESTION VII:

Yes they have;

Pollock Vs. Farmers Loan & Trust Co., 157 U.S. 429, affirmed 158 U.S. 601, APPENDIX "L", page #16.

ARGUMENT 8 TO QUESTION VIII:

Yes they have; Pollock Vs. Farmers Loan & Trust Co., 157 U.S. 429, affirmed 158 U.S. 601., Brushaber Vs. UP. RR. Co., 240 U.S. 1, Stanton Vs. Baltic Mining., 240 U.S. 103 at 112 (1916)., Sims Vs Ahrens., 271 S.W. 720., Penn Mutual Indemnity Co. Vs. C.I.R., 32 Tax Court 653 at 659 (1957)., and the New Mexico State Constitution at Article 8, Sec. 1, No. III, Para. 9., APPENDIX "L", pages 18, 19, 20, 36.

ARGUMENT 9 TO QUESTION IX:

They did; Pollock Vs. Farmers Loan & Trust Co., 157 U.S. 429, affirmed 158 U.S. 601., and Stanton Vs. Baltic Mining., 240 U.S. 103 at 112 (1916). APPENDIX "L", Pages 4, 28, 29, and Brushaber Vs. UP. RR. Co., 240 U.S. 1 at 16 and 17 APPENDIX "L", Page 19.

ARGUMENT 10 TO QUESTION X:

Yes they have; Pollock Vs. Farmers Loan & Trust Co., 157 U.S. 429, APPENDIX "L", page 27.

ARGUMENT 11 TO QUESTION XI:

Yes they did; Pollock Vs. Farmers Loan & Trust Co., 157 U.S. 429, affirmed 158 U.S. 601, Brushaber Vs. UP. RR. Co., 240 U.S. 1, APPENDIX "L", pages 3, 5, 10, 19, 26, 27, 28, 29, 30, 31, 32, 33, Redfield Vs. Fisher., 292 P. 813 at 817 (1930) APPENDIX "L", page 30.

ARGUMENT 12 TO QUESTION XII:

Yes they did; in the exact same cases as cited in Argument #11 above.

ARGUMENT 13 TO QUESTION XIII:

Yes they did; Butchers Union Co. Vs. Crescent City Co., 111 U.S. 746 at 757(1883) APPENDIX "L", page 24., Coppage Vs. Kansas., 236 U.S. 1 at 14 (1915), APPENDIX "L", page 24.,



"The RIGHT to LABOR is PROPERTY. It is one of the most valuable and fundamental of RIGHTS. The right to work is the right to earn one's subsistence, to live and support wife and family."

Goldfield & Consolidates Mines Co. Vs. Goldfield Miners Union., 159 Fed. Reg. 500 (1908)., 48 Am. Jur. 2nd., Sec. 2, Pg. 80., APPENDIX "L", Pg. 7., Jack Cole Co. Vs. MacFarland., 337 S.W. 2nd. 453 (1960), APPENDIX "L", Pg. 35.

ARGUMENT 14 TO QUESTION XIV:

Yes they did; Sniadach Vs. Family Finance Corp., 395 U.S. 337 at 340 (1969), APPENDIX "L", Pg. 10.

ARGUMENT 15 TO QUESTION XV:

Yes they did; Sims Vs. Ahrens., 271 S.W. 720, APPENDIX "L", Pg. 3, 19.

ARGUMENT 16 TO QUESTION XVI:

Yes they did;

"These WITHHOLDING STATUTES are in Subtitle C of the Code. The INCOME TAX PROVISIONS constitute Subtitle A."

Central Ill. Public Service Co. Vs. C.I.R., 435 U.S. 21 at 24 and 25, 55 L. Ed. 2nd. 82, 98 S. Ct. 917.



(c) EMPLOYEE. For purposes of this chapter, the term "employee" includes an officer, employee, or elected official of the United States,...."

TITLE 26 " S.C., Sec. 3401 (c) of Subtitle "C", Chapter 24 the WITHHOLDING TAX from the 1939 Public Salary Tax Act.

ARGUMENT 17 TO QUESTION XVII:

Yes they did; Sniadach Vs. Family Finance Corp., 395 U.S. 337 at 340 (1969), APPENDIX "L", Pg. 10.

ARGUMENT 18 TO QUESTION XVIII:

Yes it is; being applied unCosntitutionally in violation of the Cosntitutional mandate and requirement of apportionment.

(c) EMPLOYEE. For purposes of this chapter, "employee" includes (confines within) an officer, employee, or elected official of the United States,...."

TITLE 26 U.S.C., Sec. 3401 (c) of Subtitle C, Chapter 24.

Sec. 6331 LEVY AND DISTRAINT.

(a) AUTHORITY OF SECRETARY.

"....Levy may be made upon the accrued salary or wages of any officer, employee, or elected official, of the United States, ..."

TITLE 26 U.S.C., Sec. 6331.



Sec. 7403. ACTION TO ENFORCE LIEN OR TO
SUBJECT PROPERTY TO PAYMENT OF TAX.

(a) FILING. "...the Attorney General or his
delegate, at the request of the Secretary,
may direct a civil action to be filed in
a district court of the United States..."
TITLE 26 U.S.C., Sec. 7403.

ARGUMENT 19 TO QUESTION XIX:

APPENDIX "I" and "J".

ARGUMENT 20 TO QUESTION XX:

The answer is yes according to the decisions
of this court stating the Petitioners LABOR
is PROPERTY, and the WAGE COMPENSATION
PAYCHECK MONEY INCOME derived directly
from the Petitioners labor is property
and taxex on such a SPECIALIZED TYPE OF
PROPERTY are DIRECT TAXES within the
Constitutional requirement of apportionment.

ARGUMENT 21 TO QUESTION XXI:

The answer is no according to the courts;
Long Vs. Rasmussen., 281 F. 236 at 238
(1922)., Economy Plumbing and Heating Vs.
U.S., 470 F. 2nd. 585 at 589 (1972) APPENDIX
"L", Pg. 21 and 22.



ARGUMENT 22 TO QUESTION XXII:

SEE cases filed in court by the Lonsdales, the nontaxpayer returns filed by the Lonsdales since 1976, there is mound of correspondence with the IRS since 1976 available from them or ourselves, SEE the record from the Federal District Court and the 5th Circuit court of Appeals to this court.

ARGUMENT 23 TO QUESTION XXIII:

The Lonsdales are COMMON LABORS and their LABOR is the sole SOURCE of their livelihood Jonas B. "Jube" Long Vs. U.S., 148 F. Supp. 750 (1957), APPENDIX "L", Pg. 20.

And this court states they are entitled to such a return of all taken from them by erroneous taxation, Smietanka Vs. ind. Steel., 257 U.S. 1.

"The Treasury Department cannot, by interpretative regulations, make INCOME of that which is not income within the meaning of the REVENUE ACTS OF CONGRESS, without APPORTIONMENT, tax as income that which is not in within the meaning of the SIXTEENTH AMENDMENT."

Helvering Vs. Edison Brothers Stores., 133 F. 2nd. 575.

"The SIXTEENTH AMENDMENT must be construed in connection with the taxing clauses of the ORIGINAL CONSTITUTION and the effect attributed to them before the amendment was adopted."

Eisner Vs. MaComber., 252 U.S. 245.

"(income) imports something entirely distinct from principal or capital either as a subject of taxation or as a measure of the tax; conveying rather the idea of "GAIN", or "INCREASE" arising from CORPORATE ACTIVITIES." U.S. Vs. Ballard., 535 F. 2nd. 400, 404 (1976).

"Income has been taken to mean the same thing as used in the CORPORATIO EXCISE TAX ACT of 1909, (36 Stat. 112), in the SIXTEENTH AMENDMENT, and in the various revenue acts subsequently passed."

Bowers Vs. Kerbaugh-Empire Co., 71 u.S. 170, 174.

"INCOME within the meaning of the SIXTEENTH AMENDMENT and the REVENUE ACT, mean "GAINS" and in such connection "GAIN" means "PROFIT" proceeding from property, severed from capital, however invested or employed, and coming in, received, or drawn by the taxpayer, for his seperate use, benefit and disposal."

Stapler Vs. U.S., 21 F. Supp. 737, 739.

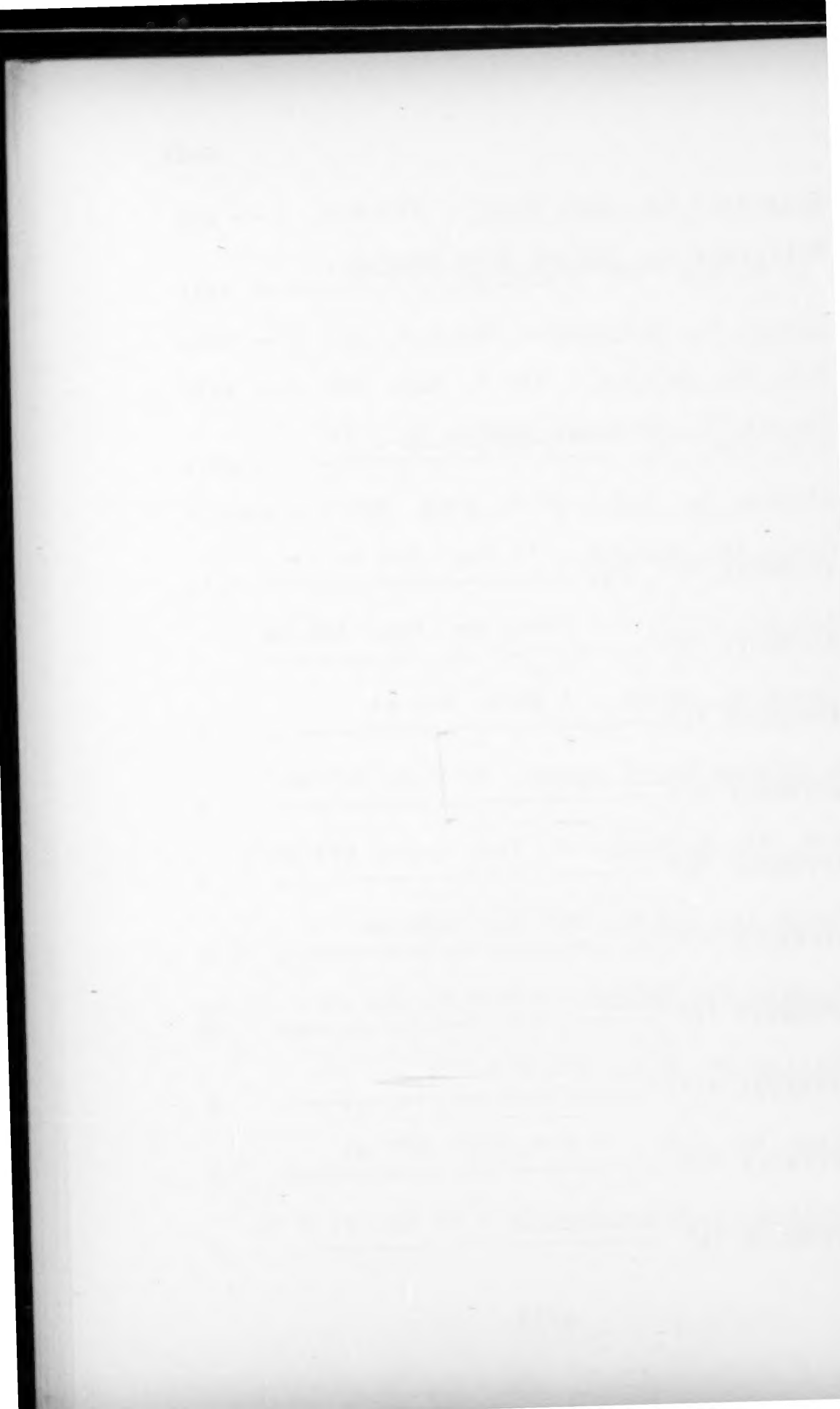
Labor certainly cannot be classified as "GAINS" and or "PROFITS" as they are a fair equal exchange of properties, Coppage Vs. Kansas., 236 U.S. 1 at 14 (1915).., Hirsh Vs. C.I.R., 115 F. 2nd. 657, 657, APPENDIX "L", pages 6, 24, 25., Butchers Union Co. Vs. Crescent City Co., 111 U.S. 746 at 757 (1883), 48 Am. Jur. 2nd., Sec. 2, Pg. 80, APPENDIX "L", Pg. 6, 7.

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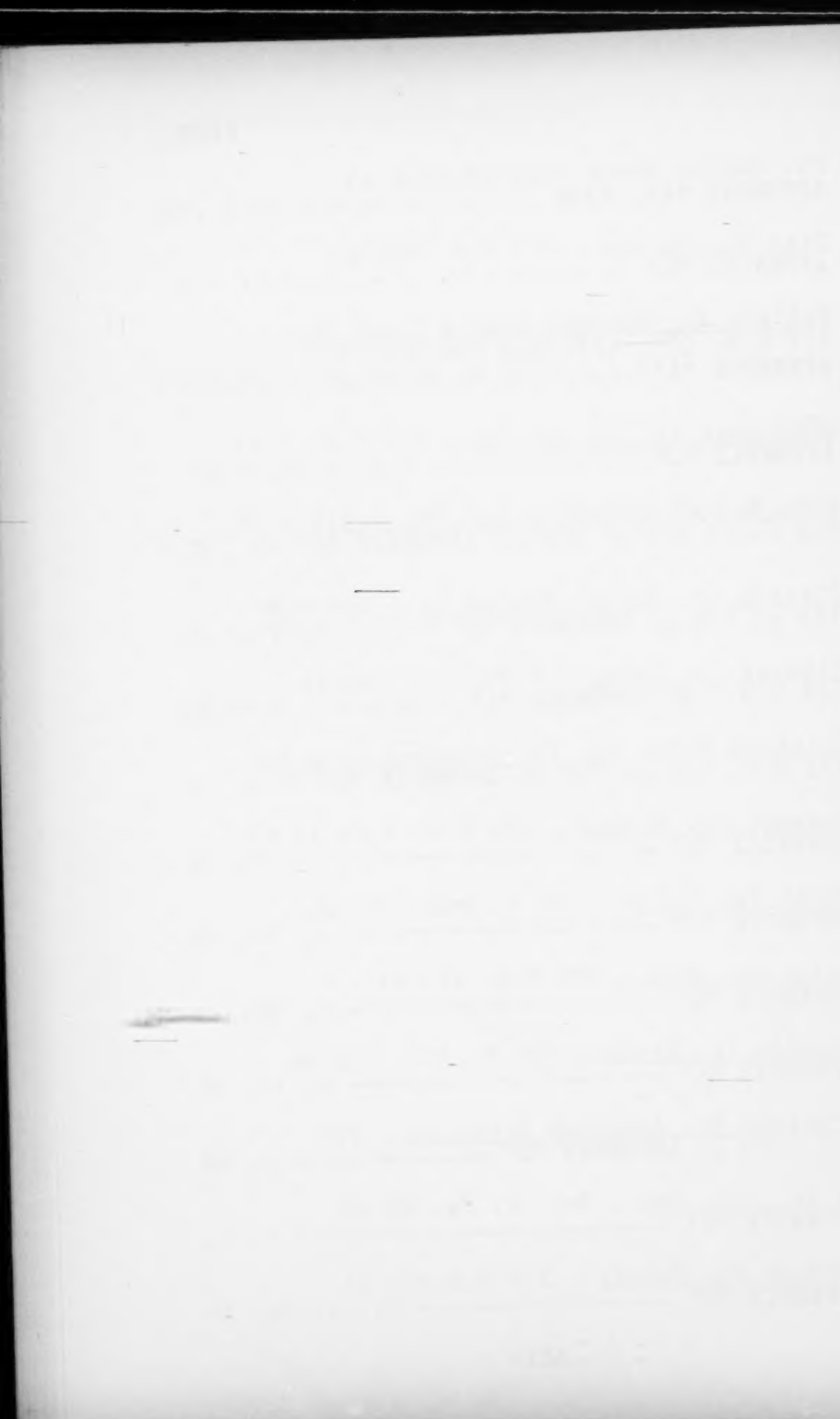
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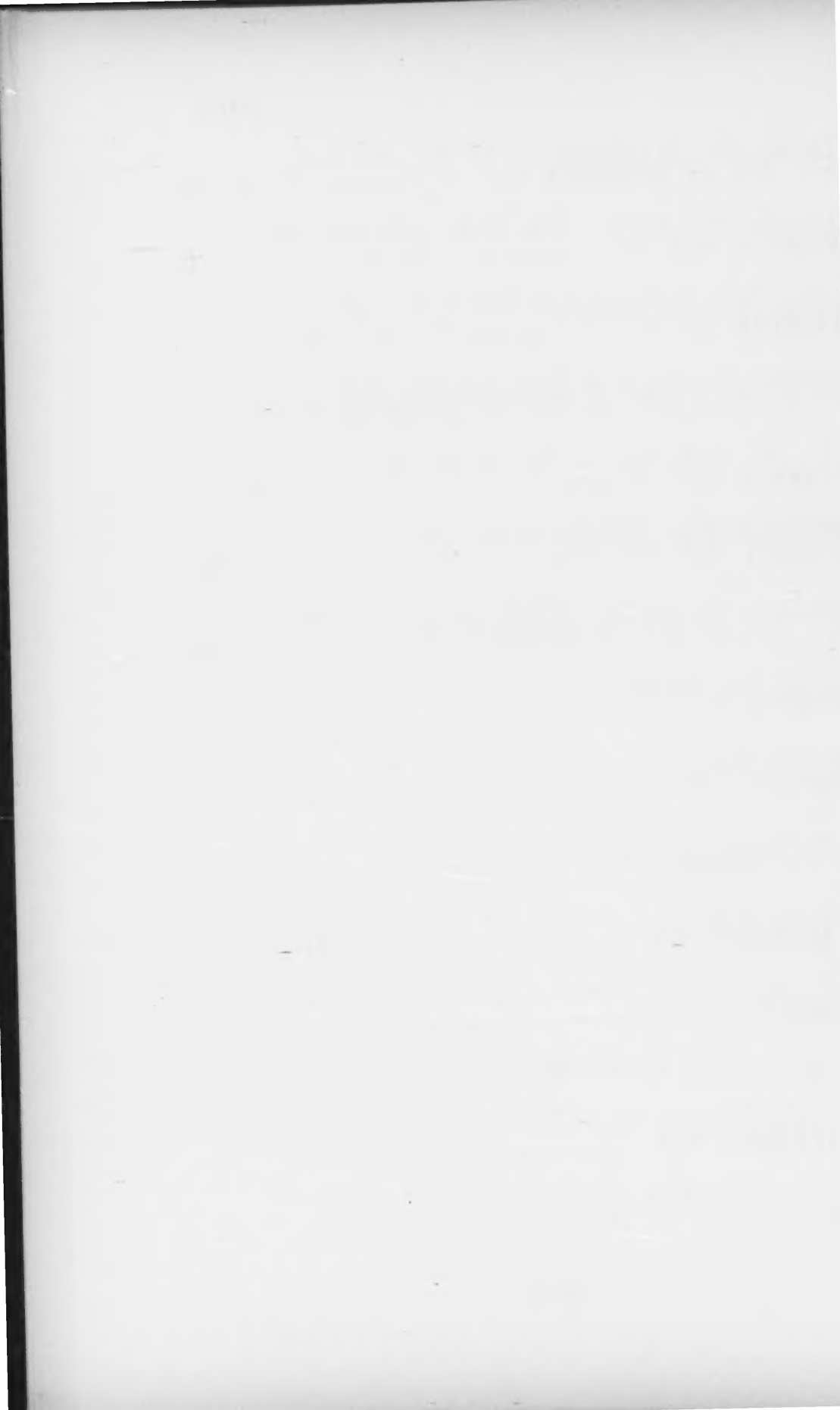


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IN THE SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, 1987

EUGENE M. LONSDALE Sr. and
PATSY R. LONSDALE in
Propria Persona Sui Juris
Petitioner(s)

Vs.

GLENN CAGLE,
SUSAN L. CHESSHIRE and
JAMES J. MOORE
Respondent(s)

PETITION FOR WRIT FO CERTIORARI TO
THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

To the Honorable, The Chief Justice
and Associate Justices Of the Supreme Court
Of The United States Of America:

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COMES NOW; Petitioner(s) Eugene M. Lonsdale Sr. and his wife Patsy R. Lonsdale as free born white individual sovereign "DE JURE" citizens in Propria Persona Sui Juris petitioning this court for redress of grievance for restoration of their PROPERTY both personal and real to themselves that has been and is being taken by INDIRECT TAXES applied directly to their WAGE COMPENSATION PAYCHECK MONEY INCOME PROPERTY derived directly from their COMMON LABOR PROPERTY in violation of the United States Constitution requirement and mandate that taxes on property are direct taxes and must be apportioned and so determined by this court, the United States Supreme Court at Pollock Vs. Farmers Loan & Trust Co., 157 U.S. 429 (1884) and affirmed at 158 U.S. 601 (1885)., and Brushaber Vs. UP. RR. Co., 240 U.S. 1 (1915)., and Redfield Vs. Fisher., 292 P. 813 at 817, 819 (1930).



Therefore; the above named Petitoiners respectfully request that a writ of certiorari issue from this Court to review the judgment for the United States Court of Appeals for the Fifth Circuit entered on April 21, 1987.

OPINION BELOW:

The Court of Appeals entered its JUDGMENT decision dismissing the Petitioners appeal from the U.S. Federal District Court in Lubbock, Texas on April 21, 1987. Copy presented this Court at Appendix A.

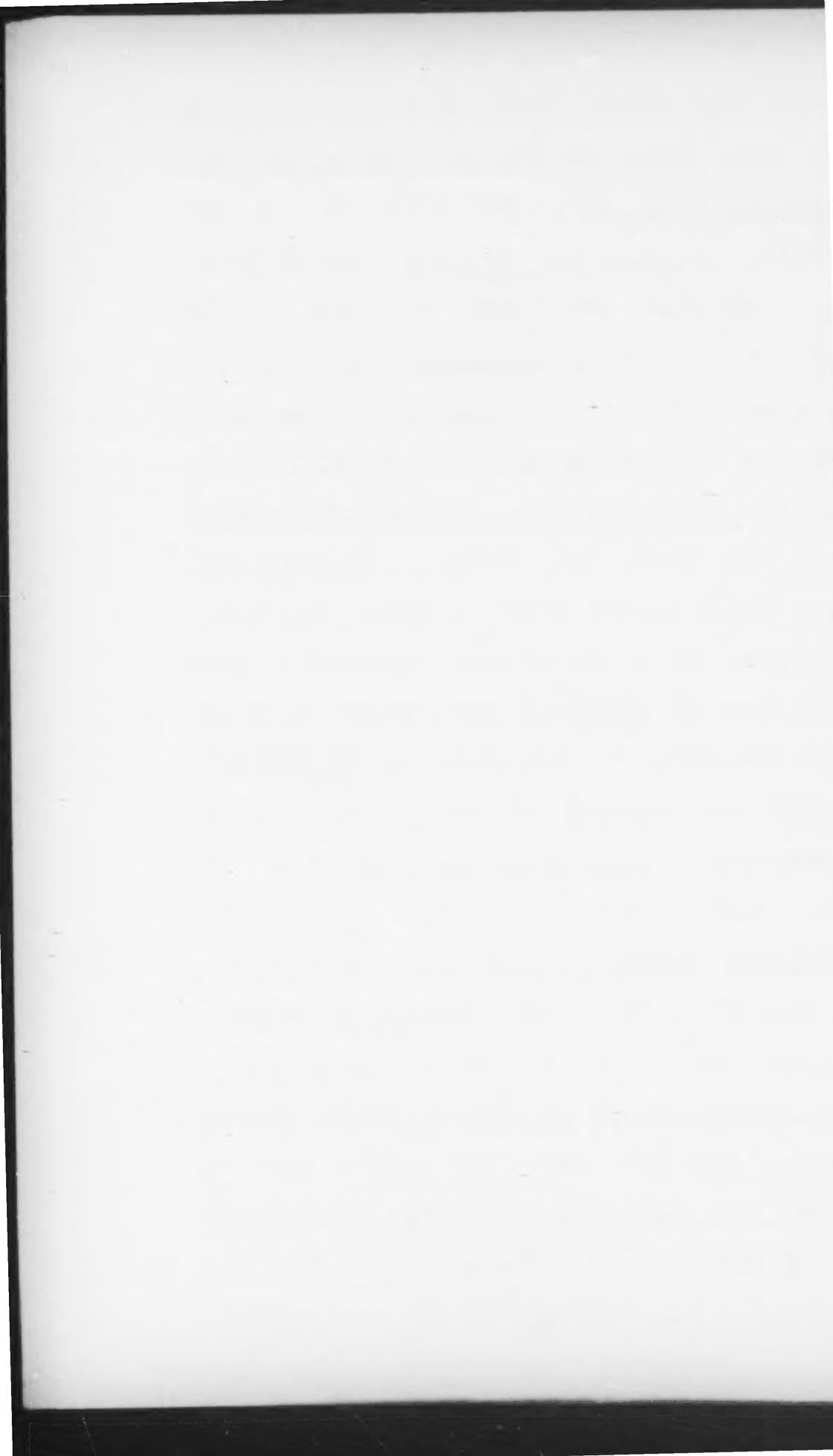
The Appeals Court refused to answer the Petitioners petition for rehearing request for an en banc sent them on April 29, 1987. Copy presented this Court at Appendix B.



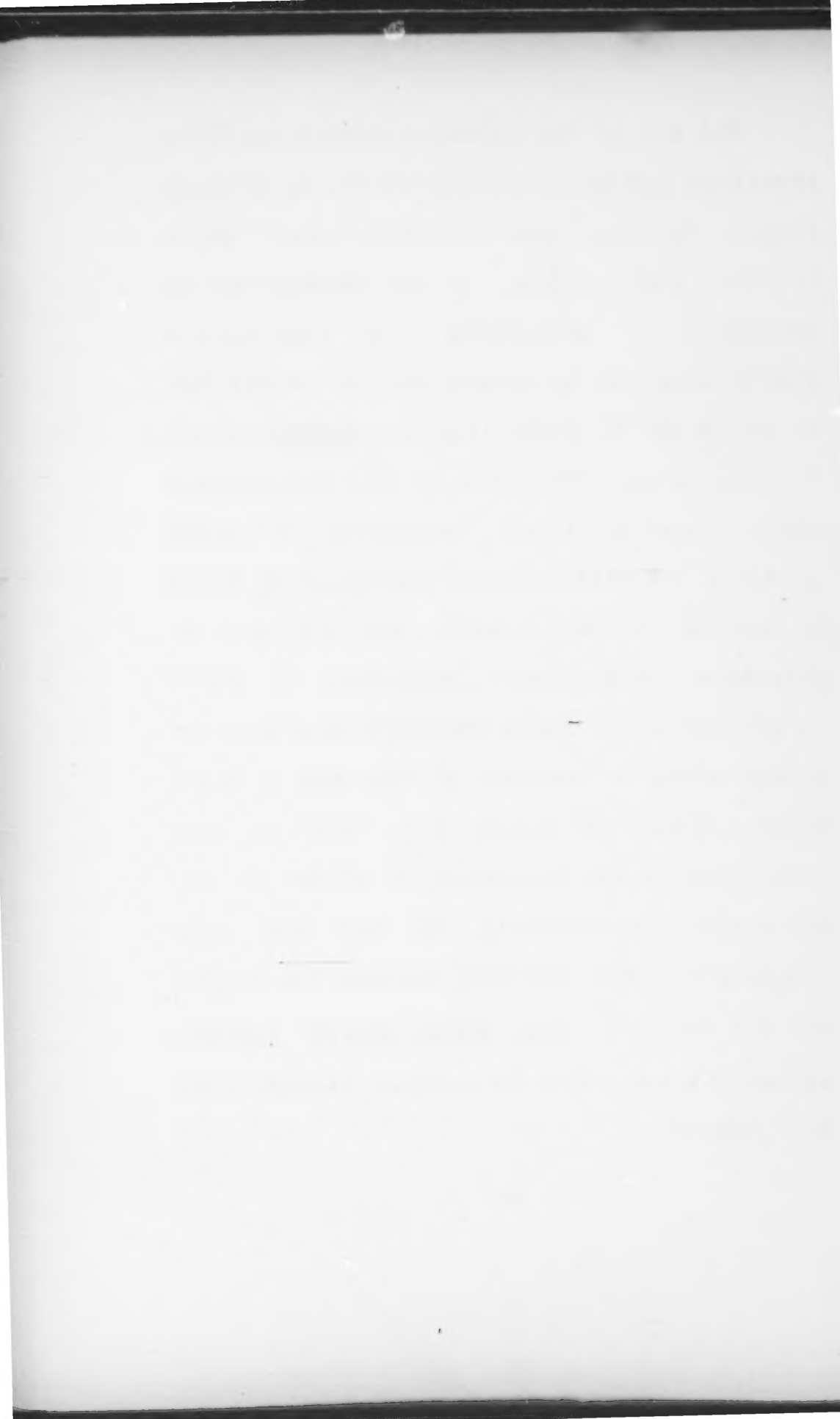
JURISDICTION:

On April 27, 1987 the 5th Circuit Court of Appeals issued their judgment affirming the dismissal of the Petitoiners suit/complaint at law in the U.S. Federal District Court at Lubbock, Texas against the Defendant(s)/Respondent(s) for assessing, levying, placing a levy and lien and collecting INDIRECT TAXES under the U.S. Constitution at Article 1, Sec. 8 INDIRECT EXCISE TAX, and/or a 16th Amendment INDIRECT EXCISE INCOME TAX, and/or a 1939 Public Salary Tax Act WITHHOLDING TAX upon the Petitoiners COMMON LABOR WAGE COMPENSATION PAYCHECK MONEY INCOME SPECIALIZED TYPE OF PROPERTY that is derived directly from their COMMON LABOR PROPERTY performed for their employer(s) as a COMMON LABOR SERVICE all of which are PROPERTY BOTH PERSONAL AND REAL in violation of the United States Constitution mandate and requirement of APPORTIONMENT and in violation of this

Court and other court decisions stating the same thing at Butchers Union Co. Vs. Crescent City Co., 111 U.S. 746 at 757 (1883)., Pollock Vs. Farmers Loan & Trust Co., 157 U.S. 429 (1894) affirmed at 158 U.S. 601 (1895)., Brushaber Vs. UP. RR. Co., 240 U.S. 1 (1915), Coppage Vs. Kansas., 236 U.S. 1., Butchers Union Slaughterhouse Co. Vs. Crescent City Live-Stock Landing Co., 111 U.S. 746 (1884)., Algeyer Vs. La., 165 U.S. 578 (1897)., Adair Vs. U.S., 208 U.S. 161., as it has repeatedly been held that the RIGHT of the laborer to enter into contracts for his services IS PROPERTY within the meaning of the Constitutional guarantees, Gillespie Vs. People., 188 Ill. 176., 58 N.E. 1007., Coffeyville Vitrified Brick & Tile Co. Vs. Perry., 69 Kan. 297., 76 P. 848., People Vs. Holder. 53 Ca. 45., 199 P. 832., Goldfield & Consolidates Mines Co. Vs. Goldfield Miners Union., 159 Fed. Reg. 500 (1908) also at 48 Am. Jur. 2nd., Sec. 2 at page 80., Moffett In re 144 C. 234 (1904), 77 P. 924,



The act of the inferior courts applying sanctions against the Petitioners is without legal, lawful, and Constitutional basis in FACT and in LAW, it is PROHIBITED by Amendment 9 protecting the Petitioners RIGHTS retained to themselves and PROHIBITED at Amendment 10 protecting the POWERS reserved to themselves. This denies the Petitioners their Constitutional Amendment 9 RIGHT to their PROPERTY, their Amendment 9 RIGHT to access to the courts and redress of grievance, and their Amendment 9 RIGHT to protection of their PROPERTY from seizure except under a warrant of law and a Court order, (TITLE 26 U.S.C. Sec. 7403 (a) and (b)), and their Amendment 9 RIGHT to 5th Amendment due process of law and just compensation for PROPERTY SEIZED for public use and benefit. The TOTAL AMOUNT contested since 1976 and still in contest exceeds some \$120,000.00.



This courts jurisdiction is invoked under the United States Constitution at Articles 1, 3, 4, 5, 6, and Amendments 1, 4, 5, 7, 9, and 10, and TITLE 5 U.S.C. Sections 101 through 706 but especially Sections 301, 556, 558, and 559 sentence #2., the Federal Rules of Procedure at Rule #7 (a) (c) for suits AT LAW, and TITLE 28 U.,S.C. Section 2072 for Administrative Law Jury Trials as per the Federal RULES of Civil Procedure at RULES 38 (a) and 39 (a) for Administrative Law jury trial.

CONSTITUTIONAL PROVISIONS INVOLVED:

Article #1, Section #2, Paragraph #3 of the United States Constitution:

"Representatives and DIRECT TAXES shall be APPORTIONED among the several States which may be concluded within this Union, according to their respective numbers,"

Article #1, Section #9, Paragraph #4 of the United States Constitution:

"No capitation, or other DIRECT, TAX shall be laid unless in proportion to the CENSUS or ENUMERATION herein before directed to be taken."



Article #1, Section #9, Paragraph #3 of the United States Constitution:

"No bill of attainder or EX POST FACTO LAW shall be passed."

Article #6 of the United States Constitution:

"This CONSTITUTION, and the laws of the United States which shall be made in pursuance thereof; and all treaties made, or which shall be made, under the authority of the United States shall be the SUPREME LAW OF THE LAND; and the JUDGES in every State shall be bound thereby, any thing in the constitution or laws of any State to the contrary notwithstanding.

"The Senators and Representatives before mentioned, and the members of the several State legislatures, and all executive and JUDICIAL OFFICERS, both of the United States and of the several States, shall be bound by OATH or AFFIRMATION, to support this CONSTITUTION."

Article #5 of the United States Constitution:

"The Congress, whenever two-thirds of both Houses shall deem it necessary, shall propose amendments to this Constitution, or, on the application of the legislatures of two-thirds of the several States, shall call a convention for the proposing amendments, which, in either case, shall be valid to all intents and purposes, as part of this Constitution, when ratified by the legislatures of three-fourths of the several States, or by conventions in three-fourths thereof, as the ONE or the OTHER MODE of ratification may be proposed by the Congress:"

ARTICLE #4, Section #2, of the United States Constitution:

"The citizens of each State shall be entitled to all privileges and immunities of citizens of the several States."

Article of Amendment #3 to the Constitution of the United States of America:

";or the RIGHT of the people peaceably to assemble, and to petition the Government for a redress of grievances."

Article of Amendment #4 to the Constitution of the United States of America:

"The RIGHT of the people to be secure in their persons, houses, papers, and effects, against unreasonable searches and SEIZURES, shall not be violated,"

Article of Amendment #5 to the Constitution of the United States of America:

"~~,,,nor be deprived~~ off life, liberty, or PROPERTY without due process of law; nor shall PRIVATE PROPERTY be taken for public use without just compensation."



Article of Amendment #7 to the Constitution of the United States of America:

"In suits at common law, where the value in controversy shall exceed twenty dollars, the RIGHT to jury trial shall be preserved."

Article of Amendment #9 to the Constitution of the United States of America:

"The ENUMERATION in the Constitution of certain RIGHTS shall not be construed to deny or disparage others retained by the people."

Article of Amendment #10 to the Constitution of the United States of America:

"The POWERS NOT DELEGATED to the United States by the CONSTITUTION, nor prohibited by it to the States, are reserved to the States respectively, or to the people."

Article of Amendment #16 to the Constitution of the United States of America:

"The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, WITHOUT APPORTIONMENT among the several States, and without regard to any census or enumeration."

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STATEMENT OF THE CASE:

This all begin back in 1975 when the Petitioners moved from New Mexico to Farwell Texas and established the :AMERICAN INDEPENDENT PARTY OF TEXAS" as a viable party to run candidates on for office(s).

In 1976 the Petitioner(s) used the Farwell High School 9th grade calss to distribute political materials and christian tracts over Parmer County. The Internal Revenue Service (hereinafter the IRS) decided to audit the Petitoiner(s) for the year of 1976. The Petitoiner(s) objected and went to tax court only to find it is an ADMINISTRATIVE COURT under the EXECUTIVE BRANCH OF GOVERNMENT and has no jurisdiction to hear a tax case which are issues AT LAW and not administrative. The Petitioners did not know this at the time and were not informed of such. The tax court ruled against us even though they knew the Petitoners are not taxpayers within the meaning of the law at TITLE 26 U.S.C.

The Petitioners appealed to the U. S. Court of Appeals, Fifth Circuit. The Petitoiner(s) tried to find a lawyer to aid them in this problem and could not get one to help us though we tried all the known ones in Texas, Montana, Arizona, Alabama, Louisiana, and Oklahoma. Because we could not aford most of their fees they found they were too buisy to help even on payments. This began a long train of abuses against the Petitioners by the United States department of the Treasury and the IRS and the inferior courts.

The Petitioners then had to attempt to learn the law and represent themselves as good as possible. They have no formal education in the law and are not trained in the law. They are attempting to protect themselves against an erroneous unlawful and unConstitutonal assessment of the class of INDIRECT TAXATION being applied DIRECTLY to their COMMON LABOR WAGE COMPENSATION PAYCHECK MONEY INCOME SPECIALIZED TYPE



OF PROPERTY Sniadach Vs. Family Finance Corp., 395 U.S. 337 at 340 (1969), derived directly from our COMMON LABOR PROPERTY Butchers Union Co. Vs. Crescent City Co., 111 U.S. 746 at 757 (1883)., Goldfield & Consolidates Mines Co. Vs. Goldfield Miners Union., 159 Fed. Reg. 500 (1908) Jonas B. "Jube" Long Vs. U.S., 148 F. Supp. 750 (1957), 48 Am. Jur. 2nd., Sec. 2, Pg. 80., and Jack Cole Co. Vs. MacFarland, 337 S.W. 2nd. 453 (1960), in violation of the United States Constitution mandate and requirement that such taxes are DIRECT TAXES and must be APPORTIONED when applied to ALL PROPERTY both PERSONAL and REAL Pollock Vs. Farmers Loan & Trust Co., 157 U.S. 429, affirmed at 158 U.S. 601 (1894-95), Brushaber Vs. UP. RR. Co., 240 U.S. 1 (1915)., Redfield Vs. Fisher., 292 P. 813 at 817 and at 819 (1930). SEE ALSO: Coppage Vs. Kansas., 236 U.S. 1 at 14 (1915) Algeyer Vs. La., 165 U.S. 578 (1897), Adair Vs. U.S., 208 U.S. 161, Hirsh VS. C.I.R., 115 F. @nd. 657, 658.



The Petitioners have filed suits against the IRS and their agents, their employer, and the federal judges for dismissing their suits and complaints at law when they have no Constitutional Article #3 authority jurisdiction and powers ENUMERATED to them, Marbury Vs. Madison., 1 Cranch. 143 (pg. 63) (1803), and such action is PROHIBITED to them by the PREAMBLE TO THE FIRST 10 AMENDMENTS, and AMENDMENTS 9 and 10.

The Petitioners finally got a lawyer to help them (or so they thought), Gary James Joslin out of Utah offered to take care of the problem as he supposedly is a Constitutional lawyer and would take it to the U.S. Supreme Court, Mr. Justice White gave the Petitioners a 30 day extension to get in their perfected brief only to have attorney Joslin decide it would be better to let it drop and go back into the New Mexcio State Courts. He did not even show up for the hearing and the young

attorney just out of law school and the Petitoiners were left setting in the jusges chambers without assistance and back where they started, trying to learn and do things themselves.

This particular issue/complaint begin back on November 2, 1983. IRS agent Susan L. Chesshire sent Petitioner Eugene M. Lonsdale Sr. a notice of audit. Petitioner Eugene M. Lonsdale Sr. requested the meeting to be on Nov. 18, 1983 at the Parmer County Court House where Chief Deputy was the witness.

Petitoner Eugene M. Lonsdale Sr. had a PUBLIC SERVANT QUESTIONAIR made up and ask IRS agent Mrs. Chesshire to answer the questions and sign the questionair. She Answered the questions and her and the Chief Deputy signed it, (copy presented) and agent Chesshire then terminated the audit. She said she would send me the findings on the case, however; she never



did as TITLE 26 U.S.C. Sections 301, 554 (b) (2), 557 (c) (3) (A) (B), 555 (e), 556 (d), 558, and 559 sentence #2 mandate. She did not respond to her audit of Petitioner Eugene M. Lonsdale Sr., she instead simply changed her attention to his wife, Petitioner Patsy R. Lonsdale who has never been audited by any IRS agent.

Petitioner Eugene M. Lonsdale Sr. is a COMMON LABORER for the Atchison Topeka & Sant Fe Railway and his wife Petitioner Patsy R. Lonsdale is a COMMON LABORER for the Parmer County Public School System as a cook in the Farwell High School.

IRS agent Susan L. Chesshire sent Petitioner Patsy R. Lonsdale a bill for some \$4586.76 on the state of Texas community property laws even though she never audited her and knows very well neither Petitioner are taxpayers within the meaning of the United States taxing laws at TITLE 26 U.S.C. and the 1939 Public Salary Tax Act which pertains strictly to federal government officers, employes, and elected officials

as per TITLE 26 U.S.C. Sec. 3401 (c) and it is only these the IRS can place any levy, lien, and collect from at TITLE 26 U.S.C. Sec. 6331 (a) and then only after going into the Federal District Courts and getting a jury to grant such collections at TITLE 26 U.S.C. Sec. 7403 (a) and (b).

Respondent IRS agent James J. Moore sent a form letter to the AT&SF voiding Petitioner Eugene M. Lonsdales' W-4 WITHHOLDING CERTIFICATE which he has signed "EXEMPT/IMMUNE BY LAW, THE UNITED STATES CONSTITUTION AND ITS AMENDMENTS AS THE SUPREME LAW OF THE LAND" as this WITHHOLDING CERTIFICATE pertains strictly to federal government officers, employees, and elected officials as per TITLE 26 U.S.C. Sec. 3402 (f) (2).

If you take out Chapter 24 of the TITLE 26 U.S.C. IRS Code you do away with the WITHHOLDING CERTIFICATE and there is no authority for the IRS to collect any tax from anyone, especially the Petitoiners who are not government officers, employes, and elected officials.



Respondent Glenn Cagle is the supervisor of the IRS agents of the State of Texas which includes IRS agent Kenny D. Knox of 2910 Kemp, Suit 200, Wichita Falls, Texas who sent the Santa Fe Employees Credit Union of Box 2050, Clovis, New Mexico a "NOTICE OF LEVY" (not an actual levy with court order) for some \$5166.06 for the years of 1981, and \$1539.62 for the year of 1982 which are the same years IRS agent Susan L. Chesshire and both are against Petitoiner Patsy R. Lonsdale.

This has been the procedure of the IRS against the Petitoiners since 1976 even though they know the Petitioners are not taxpayers within the meaning of the 16th Amendment and TITLE 26 U.S.C. the IRS Code and the Petitioners have stated such to the United States Department of the Treasury, the Internal Revenue Service, and the United States Department of Justice.

The United States Department of the Treasury and the Internal Revenue Service and the inferior courts are erroneously assessing the Petitioners COMMON LABOR PROPERTY by applying an Article 1, Sec. 8 INDIRECT EXCISE TAX, and/or a 16th Amendment INDIRECT EXCISE INCOME TAX DIRECTLY upon the WAGE COMPENSATION PAYCHECK MONEY INCOME SPECIALIZED TYPE OF PROPERTY derived directly from the Petitioners COMMON LABOR PROPERTY which is not the OBJECT OF, SUBJECT TOO, nor LIABLE FOR such taxes in violation of the Constitutional mandate and requirement that taxes on property are direct taxes and must be apportioned, and so directed by this very court, the United States Supreme Court in Pollock Vs. Farmers Loan & Trust Co., 157 U.S. 429, affirmed at 158 U.S. 601 (1894-95), and Brushaber Vs. UP. RR. Co., 240 U.S. 1, as did the Oregon State Supreme Court at Redfield Vs. Fisher., 292 P. 813 at 817 and 819 (1930).

The 1939 Public Salary Tax Act WITHHOLDING TAX pertains strictly too federal government OFFICERS, EMPLOYEES, and ELECTED OFFICIALS at TITLE 26 U.S.C., Subtitle "C", Chapter 24, Sections 3401 (c), and it these only that the IRS can assess, levy, and lien upon under Section 6331 (a), and then only after going into the federal district courts and getting a jury to authorize such collections accompanied by a court order at Section 7403 (a) and (b). The Petitoiners are not officers, employees, or -elected officials of the federal government, they are COMMON LABORERS as defined in Blacks Law Dictionary under labor, laborers, and work. Their COMMON LABOR IS THE SOLE SOURCE OF THEIR LIVELIHOOD Jonas B. "Jube" Long Vs. U.S., 148 F. Supp. 750 (1957).

This court, the United States Supreme Court, the 16th Amendment language "WITHOUT APPORTIONMENT, and the New Mexico State Constitution all state the INCOME TAX is an INDIRECT TAX, Pollock Vs. Farmers Loan

& Trust Co., 157 U.S. 429, affirmed 158 U.S. 601., Brushaber Vs. UP. RR. Co., 240 U.S. 1., New Mexico State Constitution at Article 8, Sec. 1, No. III, Para. 9.

The Petitoiners are free born white natural individual sovereign "DE JURE" citizens (see birth cirtificates) and are not 13th, 14th, and 19th Amendment legislatively created civil law/roman law "DE FACTO" citizens as determined by this court at Dred Scott Vs. Sanford., 19 How. (60 U.S.) 393, Amy Vs. Smith., 1 Litt. Ky. Rep. 326, etc. SEE APPENDIX "L" the Petitioners "AFFIDAVIT OF NONTAXPAYER STATUS".

REASON(S) FOR GRANTING THE WRIT:

FIRST: The Petitioners are not taxpayers within the meaning of the tax laws of the United States and the IRS Code at TITLE 26 U.S.C. they are COMMON LABORERS whose labor is the sole source of their livelihood Jonas B. "Jube" Long Vs. U.S., 148 F. Supp. 750 (1957).., they work at an occupation of COMMON (INALIENABLE) RIGHT which is not taxable Sims Vs. Ahrens., 271 S.W. 720 and their common labor is not the object of, subject too, nor liable for any Article 1, Sec. 8, Para. 1 INDIRECT EXCISE TAX, or any 16th Amendment INDIRECT EXCISE INCOME TAX (especially if it is a direct income tax).., and any 1939 Public Salary Tax Act WITHHOLDING TAX Central Ill. Pub. Serv. Co. Vs. U.S., 435 U.S. 21 at 24 and 25, 55 L. Ed. 2nd. 82.

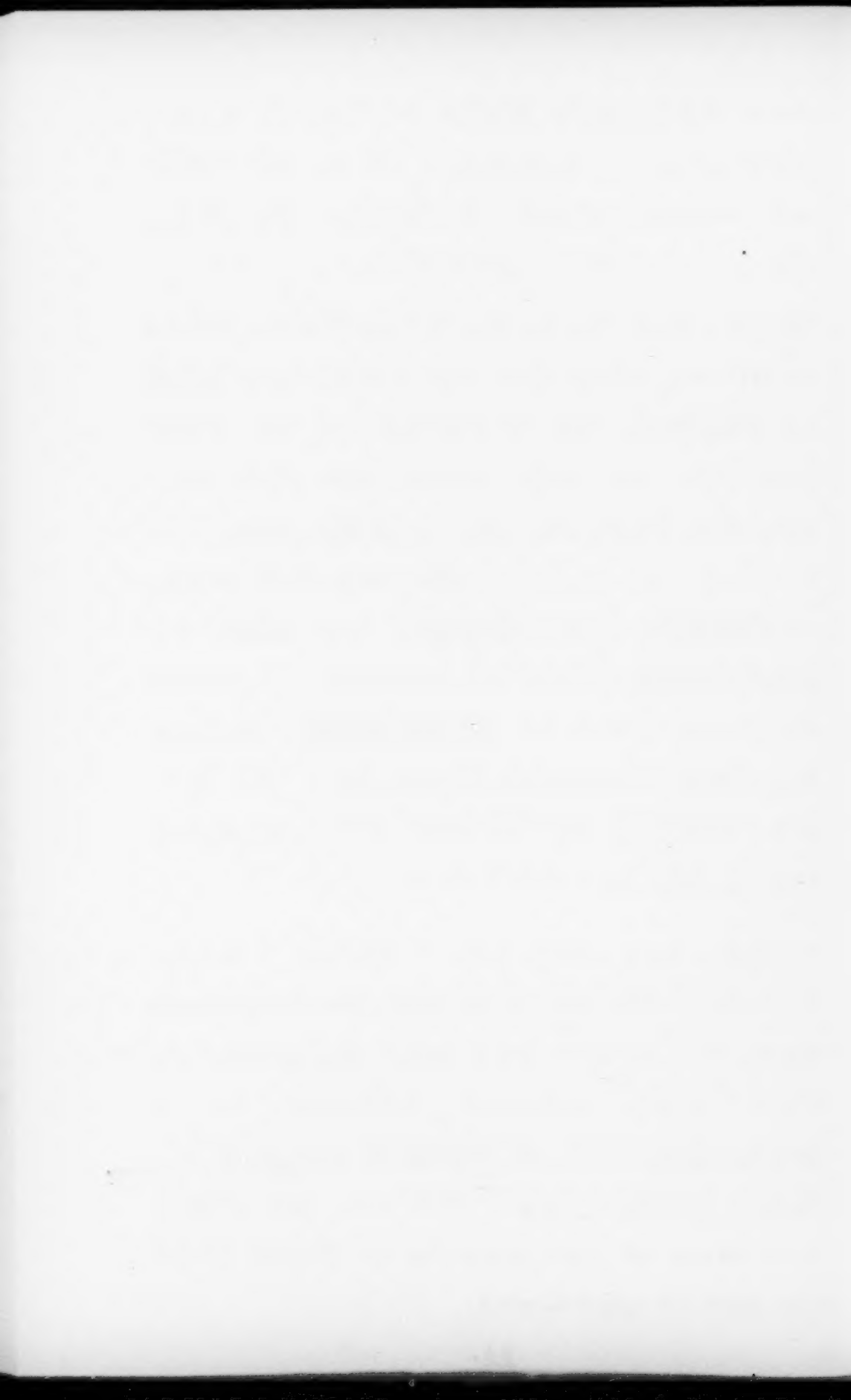
SECOND: The Petitoiners filing any 1040 tax returns and any W-4 WITHHOLDING CERTIFICZTE with an employer does not change



their NONTAXPAYER STATUS to that of a taxpayer Long Vs. Rasmussen., 281 F. 238 (1922) and Economy Plumb. & Heating Vs. U.S., 470 F. 2nd. 585 at 589 (1972).

THIRD: This court, the United States Supreme Court has ruled that the Petitioners LABOR is PROPERTY, the foundation of all other property, the most sacred and inviolable Butchers Union Co. Vs. Crescent City Co., 111 U.S. 746 at 757 (1883) and that taxes on PROPERTY both PERSONAL and REAL are DIRECT TAXES within the Constitutional mandate and requirement of APPORTIONMENT Pollock Vs. Farmers Loan & Trust Co., 157 u.S. 429, affirmed at 158 U.S. 601., Brushaber Vs. UP. RR. Co., 240 U.S. 1.

FOURTH: This Court, the United States Supreme Court, has ruled that the Petitoiners WAGES they receive from their employer(s) for their labor services performed is a SPECIALIZED TYPE OF PROPERTY Sniadach Vs. Family Finance Corp., 395 U.S. 340 (1969) that taxes on such property is DIRECT TAXES and must be apportioned.



FIFTH: This Court, the United States Supreme Court, has ruled the Petitioners LABOR PROPERTY is exchanged for OTHER FORMS OF PROPERTY and this is a fair equal exchange of property values Coppage Vs. Kansas., 236 U.S. 1 at 14 (1915), Adkins Vs. Childrens Hospital., 261 U.S. 525., Adair Vs. U.S., 208 U.S. 161, Augeyer Vs. State of La., 165 U.S. 578, and Hirsh Vs. C.I.R., 115 F. 2nd. 657, 658. And; this court also ruled that "THE RIGHT TO LABOR IS PROPERTY" Goldfield & Consolidates Mines Co Vs. Goldfield Miners Union., 159 Fed. Reg. 500 (1908), SEE ALSO 48 Am. Jur. 2nd., Sec. 2 at page 80.

SIXTH: This Court, the United States Supreme Court, ruled that the INCOME TAX is in its nature an EXCISE TAX and to be enforced as such under Article 1, Sec. 8, Para. 1, of the United States Constitution Pollock Vs. Farmers Loan & Trust Co., 157 U.S. 429, affirmed at 158 U.S. 601, and Penn Mutual Indemnity Co. Vs. C.I.R., 32 Tax Court 653 at 659 (1959).



SEVENTH: The Constitution of the State of New Mexico states that the INCOME TAX is an INDIRECT TAX at Article 8, Sec. 1, No. III, Paragraph 9. This Court, the United States Supreme Court has ruled the same Flint Vs. Stone Tracy Co., 220 U.S. 107, Stanton Vs. Baltic Mining Co., 240 U.S. 103., Tyler Vs. U.S., 281 U.S. 497.

EIGHTH: This court, the United States Supreme Court, has ruled that TAXES on all PROPEPRTY both PERSONAL and REAL are DIRECT TAXES and fall within the Constitutional mandate and requirement that such taxes must be APPORTIONED Pollock Vs. Farmers Loan & Trust Co., 157 U.S. 429 (1894), affirmed at 157 U.S. 601 (1895), Brushaber Vs. UP. RR. Co., 240 U.S. 1 (1915)., and the Petitoiners are entitled to all the fruits of their LABOR PROPERTY 48 Am. Jur. 2nd., Sec. 2, Pg. 80, Jack Cole Co. Vs. MacFarland., 337 S.W. 453 (1960).



NINTH: This court, the United States Supreme Court, has ruled that TAXES on the SOURCE are DIRECT TAXES, that TAXES on the WAGE COMPENSATION PAYCHECK MONEY INCOME PROPERTY are likewise TAXES DIRECTLY ON THE PROPERTY it is derived from and such taxes must be apportioned by Constitutional mandate and requirement Pollock Vs. Farmers Loan & Trust Co., 157 U.S. 429, affirmed at 158 U.S. 601., Brushaber Vs. UP. RR. Co., 240 U.S. 1 (1915), and Redfield Vs. Fisher., 292 P. 813 at 817 and 819 (1930).

TENTH: "WAGES and SALARIES are the main SOURCE of INCOME for most people" Internal Revenue Publication #525 (Rev. Nov. 81., and "YOU DONT TAX A SOURCE, YOU TAX INCOME, Mr. Krzyske", U.S. Vs. Krzyske., 84-CR 90010-AA Trial Transcript at pages 18, 19, and 20, U.S. District Court, Eastern District, Sourthern Division by Mr. David E. Dickerson, director of the Legislation and Regualtion Division, Office of Chief Coussel for the IRS, under OATH on the WITNESS STAND.



ELEVENTH: The three branches of government are restricted to acting from within the ENUMERATED powers granted them within the Constitution, McCulloch Vs. Maryland., 4 Wheat 316, at 405., Scott Vs. Sanford., 19 How. (60 U.S.) 393, 15 L. Ed. 691., Hayburn's Case., 2 Dall. (2 U.S.) 409, Reid Vs. Covert., 354 U.S. 1, 1 L. Ed. 2nd. 1148., 16 Am. Jur. 2nd., Sec. 177, 178.

TWELFTH: The United States is bound by the ADMINISTRATIVE LAW Olmstead Vs. U.S., 277 U.S. 436 at 485, under TITLE 5 U.S.C., however; this court ruled that there can be no LEGISLATION or RULE MAKING which can abrogate the RIGHTS of the individual secured and protected by the Constitution Miranda Vs. Ariz., 384 U.S. 436 at 491 and is so stated at TITLE 5 U.S.C. Sections 301, and 559 sentence #2.

THIRTEENTH: The Constitution of the United States has no ARTICLE #3 provisions ENUMERATED to the judicial branch of government to dismiss any suits/complaints at law, or to deny anyone jury trial on any issues, and to apply sanctions to anyone without filing a complaint against them and getting a jury to grant such sanctions, this denies the Petitioners their 9th Amendment RIGHT to access to the courts, a jury trial, due process of law, and is an unlawful seizure of personal property, this is all PROHIBITED to the judges at the PREAMBLE to the FIRST 10 AMENDMENTS, the 9th AMENDMENT RIGHTS retained to ourselves and the 10th AMENDMENT POWERS reserved for ourselves. This also violates TITLE 5 U.S.C., Sections 301 and 559 sentence #2 as the Government of the United States of America is the Constitution itself, Thayer Vs. Hedges., 22 Ind. 296 and Hepburn Vs. Griswald., 8 Wall. 611.

CONCLUSION:

This court, the United States Supreme Court, has settled this issue many years ago and have given the inferior courts their instructions and orders on how to render their decisions concerning this subject matter as this court has the superintendence over them, Marbury Vs. Madison., 1 Cranch. 143 , Pg. 63 (1803) and that TAXATION upon ALL PROPERTY and WAGE COMPENSATION MONEY INCOME DERIVED DIRECTLY FROM SUCH PROPERTY ARE DIRECT TAXES and MUST BE APPORTIONED.

1. TAXATION is a CONSTITUTIONAL matter and a QUESTION OF LAW not political economy, Pollock Vs. Farmers Loan & Trust Co., 157 U.S. 429 at 802 (1894).

2. The Constitution recognizes only two classes of taxes, DIRECT by APPORTIONMENT through a CENSUS, and INDIRECT through uniformity, Pollock Vs. Farmers Loan & Trust Co., 157 U.S. 429 at 55 (1894).

3. That LABOR is PROPERTY, Butchers Union Co. Vs. Crescent City Co., 111 U.S. 746 at 757 (1883), and the RIGHT (Declaration of Independence at paragraph #2, and Amendment #9 RIGHT, and Amendment #10 POWERS) to contract for labor is a PROPERTY RIGHT, Goldfield & Consolidates Mines Co. Vs. Goldfield Miners Union., 159 Fed. Reg. 500 (1908), 48 Am. Jur. 2nd., Sec. 2, Pg. 80., Moffett, In re., 19 Ca. 2nd. 7 (1937), 64 P. 2nd. 1190., Dickey, In Re., 144 C. 234 (1904), 77 P. 924, 103 Am. St. Rep. 82, 1 Ann. Cas. 428, 66 LRA 928., Miller, In Re., 162 C. 687 (1912), 124 P. 427, affirmed Miller Vs. Wilson., 236 U.S. 373, 59 L. Ed. 629, 35 S. Ct. 341., People Vs. Holder., 53 Ca. 45 (1921), 199 P. 832., and the WAGES, COMPENSATION, PAYCHECK, MONEY, INCOME, derived directly from such labor and contracts is a SPECIALIZED TYPE OF PROPERTY, Sniadach Vs. Family Finance Corp., 395 U.S. 337 (1969) and not the object of or subject too indirect taxes.

4. That WAGES, COMPENSATION, PAYCHECKS, MONEY, and INCOME derived directly from the Petitioners LABOR PROPERTY for services performed for their employer(s) is a fair equal exchange of property values, Coppage Vs. Kansas., 236 U.S. 1 at 14 (1915), Hirsh Vs. C.I.R., 115 F. 2nd. 657, 658.

5. That TAXES on ALL PROPERTY both PERSONAL and REAL are DIRECT TAXES within the meaning the Constitutional requirement of APPORTIONMENT Pollock Vs. Farmers Loan & Trust Co., 157 U. S. 429, affirmed at 158 u.S. 601 (1885).

6. That TAXES on the INCOME derived directly from the PROPERTY are TAXES ON THE PROPERTY ITSELF and are DIRECT TAXES within the Constitutional requirement of APPORTIONMENT, Pollock Vs. Farmers Loan & Trust Co., 157 U. S. 429 (1894), affirmed 158 U.S. 601 (1895), Brushaber Vs. UP. RR. Co., 240 U.S. 1 (1915) and Redfield Vs. Fisher., 292 P. 813 at 817 and 819 (1930).



7. "That; "An INCOME TAX is neither a PROPERTY TAX nor a tax on OCCUPATIONS OF COMMON RIGHT, but is an EXCISE TAX." Sims Vs. Ahrens., 271 S.W. 720.

8. The IRS actions and the inferior courts actions against the Petitioners are totally unwarranted in fact and in law. The IRS is prohibited from taxing the Petitoiners common labor and their common labor wage compensation paycheck money income property directly with indirect taxes and the courts are prohibited from denying the Petitioners access to the courts, jury trial, and applying sanctions without suit in court and a jury trial especially a sovereign citizen of the sovereign state of Texas and not a federal government employee, a corporation, a 13, 14, and 19th Amendment citizen(s), and have no personal possession of nor interest in their employers business, Miranda Vs. Ariz., 384 U.S. 436 (1966), TITLE 5 U.S.C. Sections 301 and 559 Sentence #2.



9. The Petitioners are not federal government officers, employees, or elected officials, TITLE 26 U.S.C. Sec. 3401 (c), 6331 (a) and are not the OBJECT OF, SUBJECT TOO, nor LIABLE FOR, any INDIRECT TAXES upon their PERSON, PROPERTY, LABOR PROPERTY, nor their LABOR WAGE COMPENSATION PAYCHECK MONEY INCOME PROPERTY derived directly from their LABOR PROPERTY.

The INDIRECT TAXES assessed against the Petitioners and their LABOR WAGE COMPENSATION PAYCHECK MONEY INCOME derived directly from their COMMON LABOR performed at an OCCUPATION OF COMMON (INALIENABLE) RIGHT is totally UNWARRANTED IN FACT AND IN LAW, Jonas B. "Jube" Long Vs. U.S., 148 F. Supp. 750 (1957)., Butchers Union Co. Vs. Crescent City Co., 111 U.S. 746 at 757 (1883), Sniadach Vs. Family Finance Corp., 395 U.S. 340 (1969) Jack Cole Co. Vs. MacFarland., 337 S.W. 453 (1960), and 48 Am. Jur. 2nd., Sec. 2, page 80.

THUSLY; the Petitioners are entitled to th is courts acceptance of the writ for redress of grievance against the IRS erroneous taxation of their labor property and their wage income derived from their labor with any indirect taxes or even direct taxes without apportionment as mandated by the Constitution as their labor wage compensation paycheck money income is of a SPECIALIZED TYPE OF PROPERTY and not taxable without apportionment. The Petitioners are entitled to all the money taken from since 1976 plus interest and legal fees.

Respectfully submitted for GOD, CHRIST,
COUNTRY, CONSTITUTIONAL GOVERNMENT, and
"AMERICA FIRST".

Eugene M. Lonsdale Sr.
Patsy R. Lonsdale

Eugene M. Lonsdale Sr. and
Patsy R. Lonsdale in
Propria Persona Sui Juris

Post Office Box 369.,
Farwell, Texas 79325

Ph. (806) 481-3290

DATED: November 30, 1987

CERTIFIED MAIL NUMBER:
P 562 206 221



AFFIDAVIT OF SERVICE:

Petitioners affirm they have sent a copy of the above and attached to the Respondents personally, to them at their place of employment, or to them through their attorney of record by the U.S. Mails.

Eigene M. Lonsdale Sr.

Eigene M. Lonsdale Sr.
P. O. Box 369.,
Farwell, Texas 79325

Ph. (806) 481-3290

DATED: - Nov. 30, 1987.

(2)

IN THE
SUPREME COURT OF THE UNITED STATES
OCTOBER TERM 1987

No. **87-1443**

Supreme Court, U.S.

FILED

JUN 15 1987

JOSEPH F. SPANIOLO, JR.
CLERK

EUGENE M. LONSDALE Sr. and
PATSY R. LONSDALE in
Propria Persona Sui Juris
Petitioner(s)

Vs.

GLENN CAGLE,
SUSAN L. CHESSHIRE and
JAMES J. - MOORE
Respondent(s)

PETITION FOR WRIT OF CERTIORARI TO
THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

APPENDIX "A", "B", and "C".

Eugene M. Lonsdale Sr.
Patsy R. Lonsdale
P. O. Box 369.,
Farwell, Texas 79325
Ph. (806) 481-3290

36P



C O N T E N T S:

APPENDIX "A" -- Order from the Fifth Circuit Court of Appeals. **PLEASE NOTE THIS ORDER HAS NEVER BEEN SIGNED.** SEE EXHIBIT "A".

APPENDIX "B" -- Order from the United States Federal District Court in Lubbock, Texas. This Order is signed by Halbert O. Woodward.

APPENDIX "C" -- JUDICIAL ERRORS on failure to take judicial notice Sua Sponte of the lack of jurisdiction of the federal government over the Petitioner(s) at Article 1, Sec.8, Para. 17, and at the BILL OF RIGHTS at ARTICLES OF AMENDMENTS 4, 5, 6, 7, 9, and 10 and the courts lack of jurisdiction to dismiss a suit, deny jury trial, apply sanctions, and apply contempt of court charges under the ENUMERATED powers of Constitutional Article 3 and prohibited at Amendments 9 and 10.



IN THE
SUPREME COURT OF THE UNITED STATES
OCTOBER TERM 1987

No. _____

EUGENE M. LONSDALE Sr. and
PATSY R. LONSDALE in
Propria Persona Sui Juris
Petitioner(s)

Vs.

GLENN CAGLE,
SUSAN L. CHESSHIRE and
JAMES J. MOORE
Respondent(s)

PETITION FOR WRIT OF CERTIORARI TO
THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

APPENDIX "A", "B", and "C".

Eugene M. Lonsdale Sr.
Patsy R. Lonsdale
P. O. Box 369.,
Farwell, Texas 79325
Ph. (806) 481-3290

UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

No. 86-1592

Summary Calendar

D.C. DOCKET No. CA-5-86-110

U.S. COURT
OF APPEAL

FILED

Apr. 21,
1987

EUGENE M. LONSDALE, Sr.,
ET AL.,

Plaintiffs-Appellants,

Gilbert
F.
Ganuchau
CLERK

Verses

GLENN CAGLE, ET AL.,

Defendants-Appellees.

APPEAL FROM THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF TEXAS

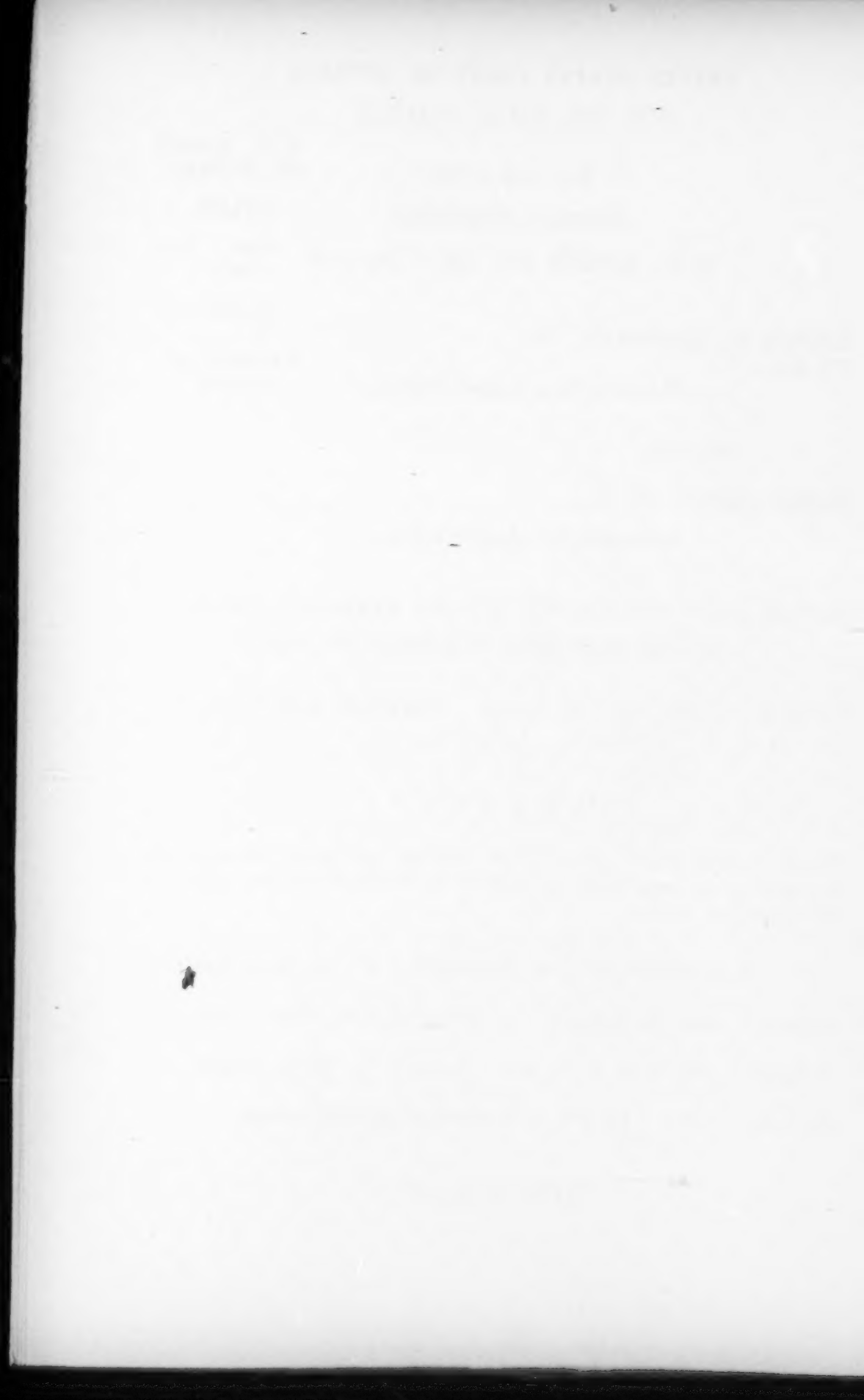
Before CLARK, Chief Judge, GARWOOD and HILL,
Circuit Judges.

J U D G M E N T

This cause came on to be heard on the record on
appeal and was taken under submission on the
briefs on file.

ON CONSIDERATION WHEREOF, It is now here
ordered and adjudged by this Court that the
judgment of the District Court in this cause
is affirmed. IT IS FURTHER ORDERED that

"APPENDIX A"



a monetary sanction of \$2,000 is assessed against each of the taxpayer. The Clerk of the Court shall not accept any new filings by the Lonsdales for any tax related appeals until the sanctions imposed are paid and proof of satisfaction of all prior judgments is provided.

IT IS FURTHER ORDERED that plaintiffs-appellants pay to defendants-appellees double costs on appeal, to be taxed by the Clerk of the Court.

April 21, 1987

ISSUED AS MANDATE: June 8 1987

OP-JDT-9C
REV. 4/85



IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF TEXAS
LUBBOCK, DIVISION

EUGENE M. LONSDALE Sr. and	(FILED
PATSY R. LONSDALE	(Jul. 25,
	(1986
Plaintiffs,	(Nancy Hall
	(Doherty, Clerk
V.	(CIVIL ACTION No.
GLENN CAGLE, SUSAN L. CHESHIRE,		CA-5-86-110
JAMES J. MOORE, and DOES 1	(
THROUGH 10	(
Defendants.	(

JUDGMENT OF DISMISSAL

The Court having considered the United States' Motion to Dismiss, and after oral hearing on this date, is of the opinion it is well taken and that Plaintiffs' Complaint is wholly frivolous.

Plaintiffs have not presented any issues that have not been previously ruled on by this and other Courts adverse to their position, and the law is well-settled that these Plaintiffs have not asserted any grounds that would entitle them to any relief.

"APPENDIX B"



It is therefore ORDERED, ADJUDGED and DECREED THAT THE Plaintiffs' Complaint be dismissed with prejudice.

Accordingly sanctions are here imposed against Plaintiffs and it is ordered that Plaintiffs shall pay to the Clerk of this Court the sum of \$1,500.00 as compensation for Defendants' attorneys' fees and costs. The Clerk of this Court will accept no further pleadings or filings on behalf of these Plaintiffs until these sanctions have been paid. 2

Costs are taxed against Plaintiffs.

The Clerk will furnish a copy hereof to Plaintiffs who are proceeding pro se and to each attorney of record.

ENTERED this 25th Day of July, 1986.

signed

Halbert O. Woodward
Chief Judge
Northern District of Texas



1

Eugene M. Lonsdale Vs. Gurnaby, CA-5-81-124
(N.D. of Texas 1981);

Lonsdale Vs. Egger, et al., CA-5-81-104
(N.D. Tex. 1981);

Lonsdale Vs. IRS, T.C. Memo 1981-122;

Lonsdale Vs. Smelser, et al., 553 F. Supp.
259 (N.D. Tex. 1982).

2

Lonsdale Vs. Commissoiner of IRS, 661 F.
2nd. 71, 72 (5th Cir. 1981).

"APPENDIX C"

JUDICIAL ERRORS:

1. At no time in any of the Plaintiffs suits over the years did the judges address the arguments presented by the Plaintiffs that pertains to their NON TAXPAYER STATUS according to Long Vs. Rasmussen., 281 F. 236 at 238 (1922)., and Economy Plumbing and Heating Vs. U.S., 470 F. 2nd. 585 at 589 (1972) in that the tax laws of the United States and TITLE 26 U.S.C. pertain strictly to TAXPAYERS and not to the Plaintiffs who are NOT TAXPAYERS within the meaning of the tax laws and TITLE 26 U.S.C. the Internal Revenue Code. EXHIBIT "L" Pg. 21 & 22.

2. At no time in any of the Plaintiffs suits over the years did the judges address and take judicial notice of the FACT and LAW that the 16th Amendment does not tax PROPERTY PERSONA AND REAL, nor INCOME DERIVED DIRECTLY



FROM PROPERTY both PERSONAL and REAL according to the decisions of this court at POLLOCK Vs. Farmers Loan & Trust Co., 157 U.S. 429 (1894), affirmed at 158 U.S. 601 (1895).., Brushaber Vs. UP. RR. Co., 240 U.S. 1 (1915) and also at Redfield Vs. Fisher., 292 P. 2nd. 813 at 817 and 819. EXHIBIT "L" Pg. 5, 6, 8, 16, 19, 20, 30.

That the 16th Amendment confines an INCOME TAX to the CLASS OF INDIRECT TAXES as authorized under the Constitution of the United States at Article #1, Sec. #8, Brushaber Vs. UP. RR. Co., 240 U.S. 1 (1915), Stanton Vs. Baltic Mining Co., 240 u.S. 103, 36 S. Ct. 281., Sims Vs. Ahrens., 271 S.W. 720., and the NEW MEXICO STATE CONSTITUTION at Article #8, Sec. #1, No. III, Para. #9. That INDIRECT TAXES placed directly upon PROPERTY violates the Constitutional requirement and mandate of APPORTIONMENT at Article 1, Sec. 2 and 9. EXHIBIT "L" Pg. 19 & #3.

And that the Plaintiffs brought this to the attention of the U.S. Dept. of



the Treasury, the Internal Revenue Service, the U. Dept. of Justice, and the Court Judges.

3. At no time in any of the Plaintiffs suits over the years did the judges take judicial notice of the fact and law presented them by the Plaintiffs that the 1939 Public Salary Tax Act WITHHOLDING TAX is a DIRECT TAX strictly upon FEDERAL GOVERNMENT OFFICERS, EMPLOYEES, AND ELECTED OFFICIALS at TITLE 26 U.S.C., Subtitle "C", Chapter #24, Section 3401 (c), that it is these only that the U.S. Dept. of the Treasury, the Internal Revenue Service, and the U.S. Dept. of Justice can assess, levy, and lien upon for any taxes at TITLE 26 U.S.C., Sec. 6331 (a), and then only after going into the U.S. Federal District Courts at TITLE 26 U.S.C., Sec. 7403 (a) and (b). That this court, the UNITED STATES SUPREME COURT has itself shown the difference between the INCOME TAX at Subtitle A and the WITHHOLDING TAX at Subtitle C, Central Ill. Publishing Serv. Vs. U.S., 435 U.S. 21 at 24 and 25, 55 L. ed. 2nd. 82. EXHIBIT "L"
Pg. Misc.



4. At no time in any of the Plaintiffs suits over the years did the judges take judicial notice of the fact and law present them by the Plaintiffs that they were COMMON LABORERS and their labor was not the object of, subject to, nor liable for any 16th Amendment INDIRECT EXCISE INCOME TAX or any WITHHOLDING DIRECT TAX upon it under the Constitution of the United States taxing authority, Jonas B. "Jube" Long Vs. U.S., 148 F. Supp. 750 (1957), that the Plaintiffs LABOR at an OCCUPATION OF COMMON INALIENABLE RIGHT that is not the object of, subject to, nor liable for any 16th Amendment INDIRECT EXCISE INCOME TAX upon it, Sims Vs. Ahrens., 271 S.W. 720., that as SERVICES are not taxable with any INDIRECT EXCISE TAXES as it is a fair equal exchange of properties, the Plaintiffs LABOR WAGE COMPENSATION PAYCHECK MONEY INCOME is likewise a fair equal exchange of properties and values, one value for another value of equality, Edwards Vs. Keith., 231 F. 110, 113, Hirsh Vs. C.I.R., 115 F. 2nd. 657, 658.,



Adkins Vs. Childlens Hospital., 261 U.S. 525,
Adair Vs. U.S., 208 U.S. 161., Augeyer Vs. Sta
te of La., 165 U.S. 578, Lucas Vs. Earl., 281
U.S. 113., 48 Am. Jur. 2nd., Sec. 2, at 80.
EXHIBIT "L" Pg. 20, 19, 10, 6, 8, 12, 13, 14,
15, 34, 35, 246, 7, 11.

5. At no time in any of the Plaintiffs suits
over the years did the judges take judicial
notice of the fact and law that this court,
the UNITED STATES SUPREME COURT has determined
that "Taxes on PROPERTY or on INCOME derived
therefrom are DIRECT TAXES, within the
Constitutional requirement of APPORTIONM
ENT."

Pollock Vs. Farmers Loan & Trust Co.,
157 U.S. 429 at 443, affirmed at
158 U.S. 601,

Gibbons Vs. Ogden., U.S. 22 9 Wheat. 1
(6:23).

That the Plaintiffs' LABOR is PROPEPTY,

"It has been well said that, 'The PROPERTY
WHICH EVERY MAN HAS IS HIS OWN LABOR, as
it is the ORIGINAL FOUNDATION of ALL OTHER
PROPERTY, so it is the MOST SACRED and
INVOLABLE."

"The patrimony of the poor man lies in the
strength and dexterity of his own hands,
and to hinder his employing this strength
and dexterity in what manner he thinks
proper, without injury to his neighbor,
is a plain violation of the MOST SACRED
PROPERTY."

Butchers Union Co. Vs. Crescent City Co.,
111 U.S. 746 at 757 (1833).



"Included in the RIGHT of personal liberty and the RIGHT of PRIVATE PROPERTY partaking of the nature of each is the RIGHT to make contracts for the acquisition of PROPERTY.

"Chief among such contracts is that of personal employment, by which LABOR and OTHER SERVICES are exchanged for MONEY or OTHER FORMS of PROPERTY."

Coppage Vs. Kansas., 236 U.S 1 at 14 (1915).

Thusly it can be plainly seen that this Court, the UNITED STATES SUPREME COURT has by their decisions clearly declared that LABOR, STOCKS, BONDS, INTEREST, AND MONEY are PROPERTY the MOST SACRED AND INVIOABLE. This Court even went so far in the protection of LABOR PROPERTY as to declare that a WAGE COMPENSATION PAYCHECK MONEY INCOME is a SPECIALIZED TYPE OF PROPERTY,

"We deal here with WAGES a SPECIALIZED TYPE OF PROPERTY presenting distinct problems in our economic system."

Sniadach Vs. Family Finance Corp.,
395 U.S. 337 at 340 (1969).

"The power to tax REAL and PERSONAL PROPERTY and the INCOME for both, there being an APPORTIONMENT, is conceded; that such a tax is a DIRECT TAX in the meaning of the Constitution has not been, and, in our judgment, cannot be successfully denied."

Pollock Vs. Farmers Loan & Trust Co.,
158 U.S. 601



even though the Plaintiffs presented this evidence and the facts and the law under the Constitution to the U.S. Dept. of the Treasury, the Internal Revenue Service, the U.S. Dept. of Justice, and the Court Judges presiding over the cases.

5. At no time in any of the Plaintiffs suits over the years did the judges take judicial notice SUA SPONTE of the FACT and LAW the U.S. Dep. of the Treasury, the Internal Revenue Service, and the U.S. Dept. of Justice along with the the Congress and Federal Government in general has no JURISDICTION over the free born white natural individual private sovereign "DE JURE" COMMON LAW CITIZENS of the State of Texas or any other sovereign state, as the federal governments jurisdiction is limited to the POWERS ENUMERATED to it at Articles 1, 2, 3, 4, 5, 6, 7, and the BILL OF RIGHTS at ARTICLES OF AMENDMENTS 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10, McCulloch Vs. Maryland., 4 Wheat. 316 at 405, Scott Vs. Sanford., EXHIBIT "L" Pg. 11, 12, 13, 14, 15, 33, 34, 35, 36.



19 How. 393, 15 L. Ed. 691, Hayburn's Case.,
2 Dall. (2 U.S.) 409., and Reid Vs. Covert.,
354 U.S. 1 (1957), 1 L. Ed. 2d. 1148., and
the Appendix to the Congressional record
at page 102., Wednesday 24th of January,
1894, by the Hon. W.H. Denson of Alamama
and at the CONSTITUTION OF THE UNITED STATES
OF AMERICA AT ARTICLE 1, SECTION 8, PARA.
17. EXHIBIT "L" Pg. 11, 12, 13, 14, 15, 33, 34.

The FEDERAL GOVERNMENTS JURISDICTION
is confined to Washington D.C. (10 miles
square) and the lands ceded to the federal
government or sold to the federal government
by the States with the consent of the State
Legislature(s).

McCulloch Vs. Maryland., 4 Wheat. 316 at
405., Dred Scott Vs. Sanford., 19 How. (60
U.S.) 393, 15 L. Ed. 691., Hayburn's Case.,
2 Dall. (2 U.S.) 409., and Reid Vs. Covert.,
354 U.S. 1 (1957) at EXHIBIT "L" Pg. 12 &
13.

6. At no time in any of the Plaintiffs suits over the years did the judges address the argument(s) presented them by the Plaintiff(s) that they are free born white natural individual sovereign COMMON LAW "DE JURE" Citizens of the sovereign State of Texas and of the United States of America, Dred Scott Vs. Sanford., 19 How. (60 U.S.) 393, Amy Vs. Smith., 1 Litt. Ky. Rep. 326., Bouvier's Law Dictionary (1870) at CITIZEN - IN AMERICAN LAW, #3, Sentence #3, Pg. 275, that their **INALIENABLE RIGHTS** existed long antecedent to the organization of the STATE, Hale Vs. Henkel., 201 U.S. 43 at 74 (1905), EXHIBIT "L" Pg. 1 and 35., that it is the CONSTITUTION of the United States of America that is the ACTUAL GOVERNMENT of the United States itself as well as the Supreme Law of the Land unto which all tax paid public servants are bound to uphold and support by OATH or AFFIRMATION of office or be chargable with SEDITIOUS CONSPIRACY at TITLE 18 U.S.C., Sec. 2384,



Article #6, Thayer Vs. Hedges., 22 Ind. 296.,
Hepburn Vs. Griswald., 8 Wall. 611, EXHIBIT
"L" Pg. 11, 12, 13, 14, 15, 16, 17, 18, 19.

7. At no time in any of the Plaintiffs suits over the years did the judges address the Plaintiff(s) challenge to their CONSTITUTIONAL AUTHORITY AND JURISDICTION to "A". Dismiss the Plaintiffs' suits. "B". Deny the Plaintiffs' their demanded JURY TRIAL. "C". To assess taxes/confiscate property by applying sanctions against the Plaintiff(s) without going into the courts themselves by filing suit in compliance with the DUE PROCESS OF LAW under the Declaratory and Restrictive clauses of the PREAMBLE to the BILL OF RIGHTS at ARTICLES OF AMENDMENTS 1, 4, 5, 6, 7, 9, and 10. "D". Refuse to require the U.S. Dept. of the Treasury, the Internal Revenue Service, the U.S. Dept. of Justice, and the court judges, to answer the Plaintiffs' interrogatories, and to produce documents and records that will provide the absolute proof on the court record that the

Plaintiff(s) are COMMON LABORERS and their sole SOURCE OF THEIR LIVELIHOOD is their COMMON LABOR, Jonas B. "Jube" Long Vs. U.S., 148 F. Supp. 750 (1957), EXHIBIT "L" Pg. 20., that their LABOR is PROPERTY, Butchers Union Co. Vs. Crescent City Co., 111 U.S. 746 at 757 (1883)., and that their WAGE COMPENSATION PAYCHECK MONEY INCOME DERIVED DIRECTLY FROM THEIR LABOR IS A SPECIALIZED TYPE OF PROPERTY, Sniadach Vs. Family Finance Corp., 395 U.S. 337 at 340 (1969), EXHIBIT "L" Pg. 10., that OTHER FORMS OF PROPERTY as directed by this court, the U.S. Supreme Court are PRODUCTS, REAL ESTATE, INCOME FROM REAL ESTATE, PROPERTY PERSONAL AND REAL, INCOME FROM PROPERTY, BONDS, STOCKS, SERVICES, AND MONEY are OTHER FORMS OF PERSONAL PROPERTY, Pollock Vs. Farmers Loan & Trust Co., 158 U.S. 601 at 618 (1895)., Coppage Vs. Kansas., 236 U.S. 1 at 14 (1915)., Redfield Vs. Fisher., 292 P. 813 at 817, 819 (1930), EXHIBIT "L" Pg. 6, 24, 29, and 30. That such actions by the judges is not within the Constitutional



RIGHTS and POWERS ENUMERATED to the judicial branch of government at ARTICLE #3 and is PROHIBITED TO THEM at the DECLARATORY and RESTRICTIVE CLAUSES of the PREAMBLE TO THE BILL OF RIGHTS at ARTICLES OF AMENDMENTS 1, 4, 5, 6, 7, 9, and 10 especially Amendments 9 and 10. They are in violation of TITLE 5 U.S.C., Sections 301, 556, 556 (d), 558, and 559 at sentence #2.

8. At no time in any of the Plaintiffs suits over the years did the judges take judicial notice of the fact and law that JURISDICTION cannot be granted by the parties involved, nor can it be assumed where none exists in the original by the U.S. Dept. of the Treasury, The Congress, the Internal Revenue Service, the U.S. Dept of Justice, and the Courts, Griffin Vs. Matthews., 310 F. Supp. 341 (1969), Ex Parte Schollenberger., 96 U.S. 369 (1878)., 24 L. Ed. 260., Industrial Addition Assoc. Vs. C.I. R., 323 U.S. 310. The Judges should have done so SUA SPONTE, Basso Vs. Utah Power & light Co., 495 F. 2nd. 906 (1974).



9. At not time in any of the Plaintiffs suits filed over the years in the federal district courts and the appeals courts take judicial notice sua spone of the fact and law that; FIRST The federal government consisting of the Legislative, Executive, and Judicial, is confined in its JURISDICTION to that ENUMERATED to them in the Constitution of the United States of America at article(s) 1, 2, and 3 covering only the territory ENUMERATED in ARTICLE 1, Sec. 8, Para. 17. McCulloch Cs. Maryland., 4 Wheat. 316, 405., Dred Scott Vs. Sanford., 19 How. 393., Hayburn's Case., 2 Dall. (2 U.S.) 409., Reid Vs. Covert., 354 U.S. 1 (1957), EXHIBIT "L" Pg. 12, 13. Bradley Vs. Fisher., 13 Wall. 335, 352., Lauf Vs. E.G. Shinner & Co., 303 U.S. 323, 330., Home 1. Ins. Co. Vs. Dunn., 19 Wall. 214., and JUDGES have no such thing as IMMUNITY Johnson Vs. Mac Coy., 278 F. 2nd. (9th Circuit 1960)..Kenny Vs. Fox., 232 F. 2nd. 288., Rhodes Vs. Houston., 202 Fed. Supp. 624., this is a usurpation of the legislative powers



of the CONGRESS and amends the Constitution in a manner not sanctioned at Article 5, Reid Vs. Covert., 354 u.S. 1 (1957) as;

"Courts created by statute can have no jurisdiction but such as the statute confers."

Sheldon Vs. Still., 3 How. 441

And IMMUNITY is one of the COURTS OWN MAKING, Bothke Vs. Flour Engineers and Const. Inc., 713 F. 2nd. 1405 at 1409 (1983).., judges have no such thing as immunity under the Constitution EMUMERATED to them at Article #3 and is PROHIBITED at the DECLARATORY AND RESTRICTIVE CLAUSES of the PREAMBLE to the BILL OF RIGHTS at ARTICLES OF AMENDMENTS 9, and 10, SEE; Pulliam Vs. Allen., 104 S. Ct. 1970 (1984).

And that IRS Agents are personally responsible for their own ERRONEOUS ASSESSING OF TAXES;

"The assessment of taxes collected erroneously is unjust enrichment. The Common Law Liability of the collector to refund the money thus unjustly retained is still enforced and the action remains

as a 1/2 personal one against him."

Smietanka Vs. ind. Steel Co., 257 U.S. 1, 42 S. Ct. 1, 66 L. Ed. 99.

CONCLUSION:

FIRST: The Cosntitution of the United States of America is not only the Supreme Law of the Land to which all tax paid public servant employees of We the People are bound by OATH or AFFIRMATION of office, it is in **FACT** and in **LAW** the **ACTUAL GOVERNMENT** of the United States itself. EXHIBIT "L" Pg. 11.

SECOND: The JURISDICTION of the FEDERAL GOVERNMENT OF THE UNITED STATES OF AMERICA is ENUMERATED to it and is CONFINED TO WITHIN the 10 mile square of Washington, D.C. and to the areas ceded and/or purchased from the States with the consent of the legislature as stated in the Constitution of the United States of America at Article 1, Sec. 8, Para. 17. Thusly the federal government and their bureaucratic departments and employes have no JURISDICTION over the Plaintiffs as free born white natural individual sovereign COMMON LAW "DE JURE" Citizens of the sovereign State of Texas .



THIRD: The U.S. Dept. of the Treasury, the Internal Revenue Service, and the U.S. Dept. of Justice under the EXECUTIVE BRANCH OF GOVERNMENT are confiscating the Plaintiffs' PROPERTY personal and real by unlawfully applying an Article 1, Sec. 8, INDIRECT EXCISE TAX, and/or a 16th Amendment INDIRECT EXCISE INCOME TAX upon the Plaintiff(s) LABOR PROPERTY via taxing their WAGE COMPENSATION PAYCHECK MONEY INCOME SPECIALIZED TYPE OF PROPERTY in violation of the Constitutional requirement of APPORTIONMENT, EXHIBIT "L" Pg. 3, 4, 5, 6, 7, 8, 9, 10, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, they also may be attempting to apply the 1939 Public Salary Tax Act WITHHOLDING DIRECT TAX in violation of the Constitutional requirement and mandate that such taxes must be APPORTIONED. these taxes apply only to federal government OFFICERS, EMPLOYEES, AND ELECTED OFFICERS, TITLE 26 U.S.C., Sec. 3401 (c), and it is these only the IRS may assess, levy, and lien, upon, TITLE 26 U.S.C., Sec. 6331 (a), and then

only after going into the U.S. Federal District Court, TITLE 26 U.S.C., Sec. 7403 (a) and (b)., this act if found today at TITLE 4 U.S.C., Sec. 111. EXHIBIT "L" Pg. 39.

FOURTH: The Plaintiff(s) perform a service as COMMON LABORERS, EXHIBIT "L" Pg. 20 which is the sole source of their livelihood, they labor at an OCCUPATION OF COMMON INALIENABLE RIGHT, EXHIBIT "L" Pg. 19, neither of which gives rise to any taxable income subject to an EXCISE TAX, an EXCISE INCOME TAX, nor a WITHHOLDING DIRECT TAX, EXHIBIT "L" Pg. 3, 4, 5, 6.

FIFTH: The Plaintiff(s) LABOR is PROPERTY, EXHIBIT "L" Pg. 24, and cannot be taxed without APPORTIONMENT, EXHIBIT "L" Pg. 29, No. 4, 5 bottom, 9 No. 14, 16 No. 6.

SIXTH: The Plaintiff(s) WAGE COMPENSATION PAYCHECK MONEY INCOME DERIVED DIRECTLY FROM THEIR LABOR is a SPECIALIZED TYPE OF PROPERTY, EXHIBIT "L" Pg. 10, and cannot be taxed without APPORTIONMENT, EXHIBIT "L" Pg. 29 No. 4, 16 No. 6, 9 No. 14, 3 bottom, 4, 5 bottom.

SEVENTH: The Plaintiff(s) performing a labor service for someone and charging for it does not constitute a taxable income, EXHIBIT "L" Pg. 6, 7, 25, as they are FAIR EQUAL EXCHANGES OF PROPERTY VALUES, one property of some value for another property of equal value such as doctors, lawyers, contractors, exchanging their MONEY PROPERTY to their employees for their LABOR SERVICES, or the Plaintiff(s) exchanging their COMMON LABOR SERVICES for their EMPLOYERS PROPERTY which may consist of either MONEY, STOCKS, BONDS, GROCERIES, PRODUCE, PRODUCTS, or MONEY IN THE FORM OF A PAYCHECK, EXHIBIT "L" Pg. 25, 28, 29, 30, and 24. None of which are subject to taxation without APPORTIONMENT, EXHIBIT "L" Pg. 29 No. 4, 30, 26 No. 19.

EIGHTH: The 16th Amendment is an INDIRECT EXCISE TAX authorized under the Constitution of the United States at Article 1, Sec. 8, EXHIBIT "L" Pg. 32 No. 23. Such taxes are not applicable to the Plaintiff(s) LABOR, WAGES, COMPENSATION, MONEY, and INCOME derived

directly from their LABOR, as such taxes must be TRANSFERABLE to someone else and avoidable, EXHIBIT "L" Pg. 27 No. 6, 34 No. 28, 33, 36 No. 31, 16 No. 8.19 No. 15, 3 No. 4. Such taxes cannot be applied to LABOR which is PROPERTY nor WAGES which s SPECIALIZED TYPE OF PROPERTY, nor any INCOME DERIVED DIRECTLY FROM PROPERTY, EXHIBIT "L" Pg. 5 No. 6 bottom, 6 No. 7, 10 No. 16, 24 No. 4 & 5, 26 No. 19, 30 No. 21.

NINTH: The judges of these courts failed and-refus to take judicial notice SUA SPONTE of the FACT and LAW the United States Constitution is the Supreme Law of the Land and they are bound by OATH or AFFIRMATION to uphold and support it as such, and that the POWERS granted the THREE BRANCHES OF FEDERAL GOVERNMENT AS THE LEGISLATIVE, EXECUTIVE AND JUDICIAL have only ENUMERATED POWERS, McCulloch Vs. Maryland., 4 Wheat. 316 at 405 and are restricted to acting from within the CONFINES AND BOUNDARIES of PROHIBITIONS, RESTRICTIONS, RESTRAINTS, and LIMITATIONS, imposed by

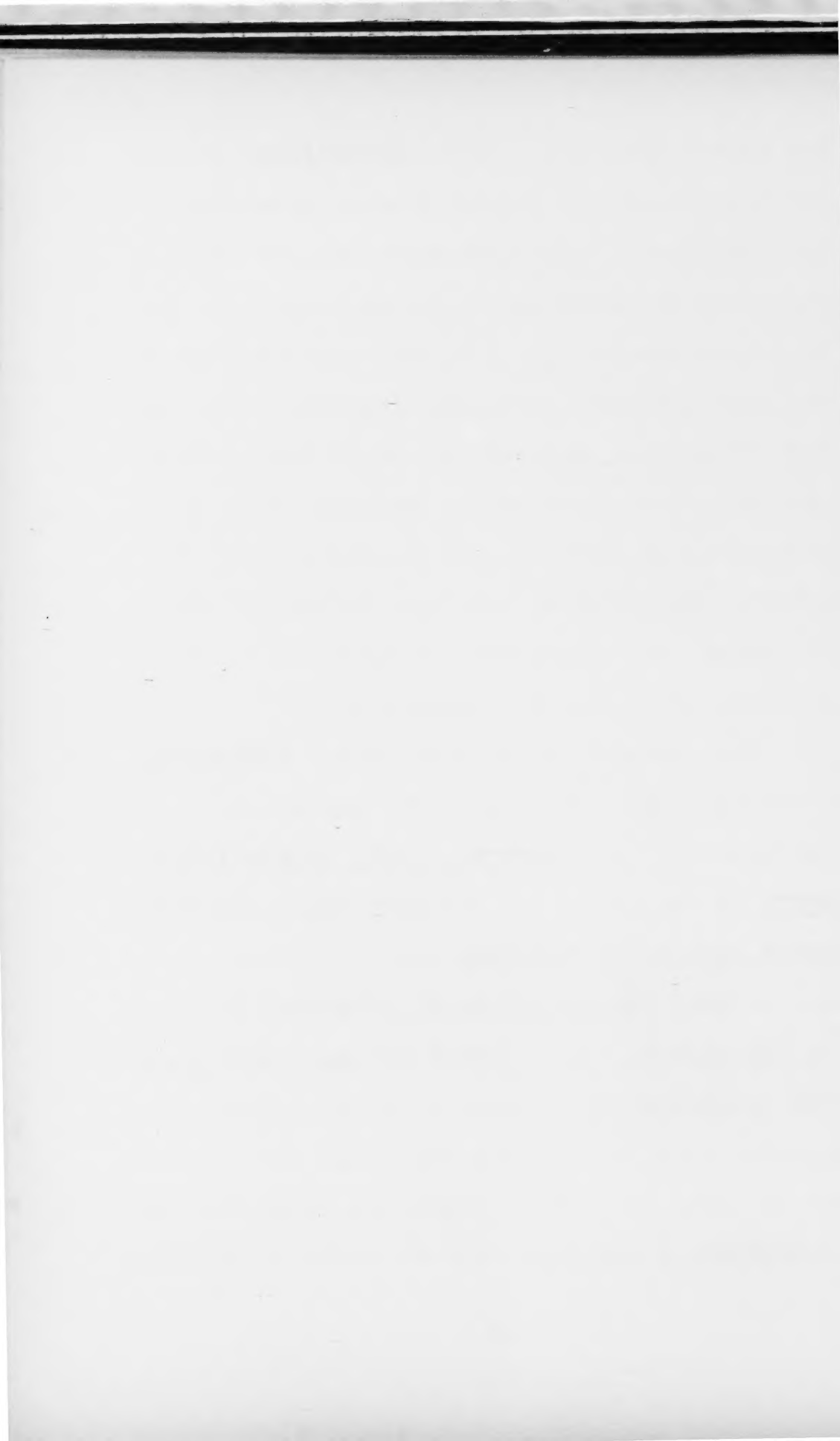


it. These orders by the judges are not confined to their Article 3 EMUMERATED POWERS, but, have USURPED the LEGISLATIVE POWERS of the Congress at Article 1 of the United States Constitution and is an act of amending that document in a manner not sanctioned at Article #5, Reid Vs. Covoert., 354 U.S. 1 (1957). The powers of the federal government being limited to Article 1, Sec. 8, Para. 17, being the 10 mile square area of Washington D.C. and the lands ceded or purchased by the federal government within the states by the consent of the State Legislature these orders by the judges are extending the federal government jurisdiction to the FREE BORN WHITE DECENDENTS OF SHEM as the natural individual sovereign "DE JURE" COMMON LAW Citizens of the Sovereign State of Texas which the Plaintiffs' are and is in violation of the courts Constitutional authority and jurisdiction and is prohibited at Article #3 of the United States Constitution and by the RESTRICTIVE CLAUSES of the PREAMBLE to the BILL OF RIGHTS at ARTICLES OF AMENDMENTS #9 and #10.



The Courts have not been ENUMERATED within ARTICLE #3 of the United States Constitution the authority and jurisdiction to extend the federal government jurisdiction of the Executive branch, the U.S. Dept. of the Treasury and the Internal Revenue Service, and the U.S. Dept of Justice to the Plaitniff(s) who are free born white natural individual decendents of SHEM and the sovereign "DE"JURE" COMMON LAW CITIZENS of the SOVEREIGN STATE OF TEXAS in violation of Article 1, Sec. 8, Para. 17 of the U.S. Constitution.

The courts have not been ENUMERATED Constitutional Article #3 authority and jurisdiction to DISMISS THE PLAINTIFF(S) SUITS in any court, nor to DENY THE PLAINTIFF(S) THEIR JURY TRIAL DEMANDED under AMENDMENT #7, nor to DENY THE PLAINTIFF(S) AMENDMENT ACCESS TO THE COURTS, nor to APPLY ANY SANCTIONS UPON THE PLAINTIFF(S) without filling a complaint against them and having the issue determined by a jury of their peers as mandated at AMENDMENTS 6 and 7 as this is either a CRIMINAL



CHARGE under Amendment #5 and must be settled by INDICTMENT or PRESENTMENT of a GRAND JURY and an AMENDMENT #6 JURY TRIAL as this is DENYING the Plaintiff(s) their 4th Amendment RIGHT to their PERSON/PROPERTY, house, papers, and to their effects without a WARRANT to make such SEIZURE or an AMENDMENT #7 JURY TRIAL under a COMMON LAW COMPLAINT, A CIVIL COMPLAINT, OR A ADMINISTRATIVE COMPLAINT none of which these orders are.

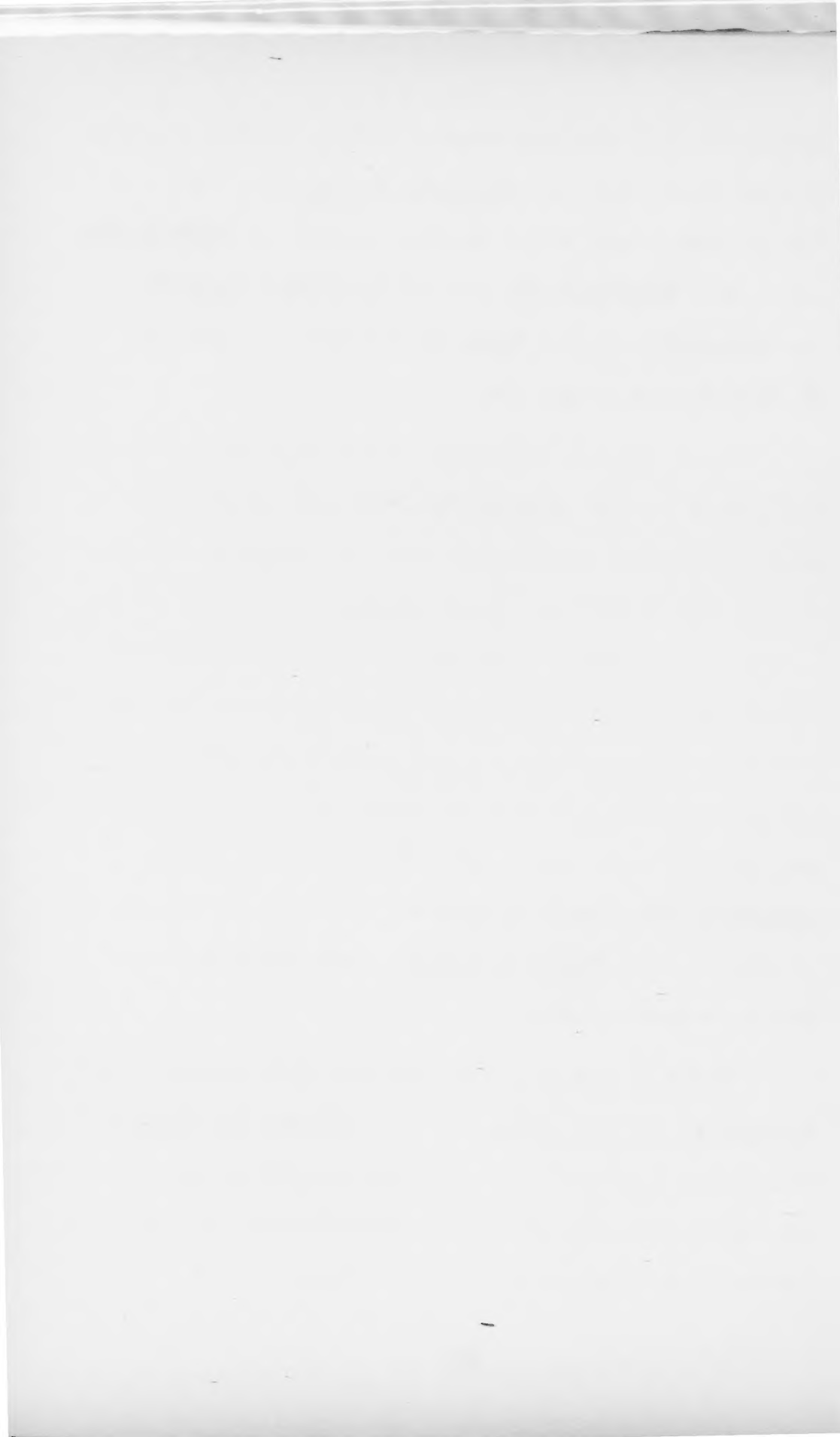
The Courts have not been ENUMERATED the Constitutional authority and jurisdiction at Article #3 to CHARGE THE PLAINTIFF(S) WITH CONTEMPT OF COURT, the courts have ENUMERATED ONLY authority and powers to HEAR COMPLAINTS under Article #3 and their court rules as Federal Rules of Procedure and the Federal Rules of Evidence must be in compliance with, and in conformity too, the Constitution of the United States of America and they cannot be used by the judges to ABROGATE THE RIGHTS of the Plaintiff(s) as GOD ENDOWED/GIVEN and INALIENQABLE, Declaration of Independence at



Paragraph #2, and the Plaintiff(s) RIGHTS secured by the Constitution, Miranda Vs. Ariz., 384 U.S. 436 at 491, such acts by the judges is PROHIBITED under the RESTRICTIVE and DECLARATORY CLAUSES of the PREAMBLE to the BILL OF RIGHTS at ARTICLES OF Amendments 9 and 10.

These judges issueing these unlawful orders are bound by the ADMINISTRATIVE LAW under the Administrative Procedures Act of Congress which is the POSITIVE LAW which states there can be no rules or regulations which will violate the LAW which is the Constitution, nor can there be any rules or regulations by the courts or IRS, or the congress, or the U.S. Dept. of the Treasury, nor by the U.S. Dept. of Justice which will ABROGATE THE CONSTITUTION of the United States of America at TITLE 5 U.S.C., Sections 301 and 559 at sentence #2.

TITLE 5 U.S.C., Section 556 (d) states the PROPONENT OF THE RULE has the BURDEN OF PROOF, that once jurisdiction is challenged it must be proven before any further proceedings can be taken by the courts, the U.S. Dept. of the Tre-



asury, and the U.S. Dept. of Justice, Main Vs. Thiboutot., 100 S. Ct . 2502 (1980), Hagens Vs. Lavine., 415 U.S. 533 at note #3., TITLE 5 U.S.C., Section 556 (d), and as the courts are bound by the same ADMINISTRATIVE LAW, Olmstead Vs. U.S., 277 U.S. 438, 485., neither the U.S. Dept. of the Treasury, the Internal Revenue Service, the U.S. Dept of Justice, and the Courts cannot apply any sanctions until they prove they have LAWFUL/CONSTITUTIONAL AUTHORITY AND JURISDICTION over the Plaintiff(s) IN PERSONA and IN SUBJECT MATTER, Standard Vs. Olsen., 74 S. Ct. 768, TITLE 5 U.S.C., Sections 556 and 558.

The Plaintiff(s) have and now do challenge the Constitutional authority and jurisdiction of the U.S. Dept. of the Treasury, the Internal Revenue Service, the U.S. Dept. of Justice, to apply and collect any Article 1 Sec. 8 INDIRECT TAX, or any 16th Amendment INDIRECT EXCISE INCOME TAX upon the Plaintiff(s) COMMON LABOR, COMMON LABOR PROPERTY, and the

Plaintiff(s) WAGE COMPENSATION PAYCHECK MONEY
INCOME SPECIALIZED TYPE OF PROPERTY derived
directly from their LABOR PROPERTY without
APPORTIONMENT as per the Constitution of
the United States of America at Article 1,
Sec. 2, Para. 3, and Article 1, Sec. 9, Para.
4 as stated by this court the United States
Supreme Court at Pollock Vs. Farmers Loan
& Trust Co., 157 U.S. 429 (1894) affirmed
at 158 U.S. 601 (1895), EXHIBIT "L" Pg. 29
#4, 5 bottom, 6, 7, 8, 10 #16, 25 #18, 24,
Brushaber Vs. UP. RR. Co., 240 U.S. 1 (1915),
Redfield Vs. Fisher., 292 P. 813 at 817 and
819 (1930), EXHIBIT "L" Pg. 24 & 30., Butchers
Union Co. Vs. Crescent City Co., 111 U.S.
746 at 757 (1833) EXHIBIT "L" Pg. 24, Sniadach
Vs. Family Finance Corp., 395 u.S. 337 at
340 (1969) EXHIBIT "L" Pg. 10, and our
jurisdictional challenge at EXHIBIT "L" Pg.
12, 13, 14, and 15, supported by this courts
own dexisions and TTILE 5 U.S.C.

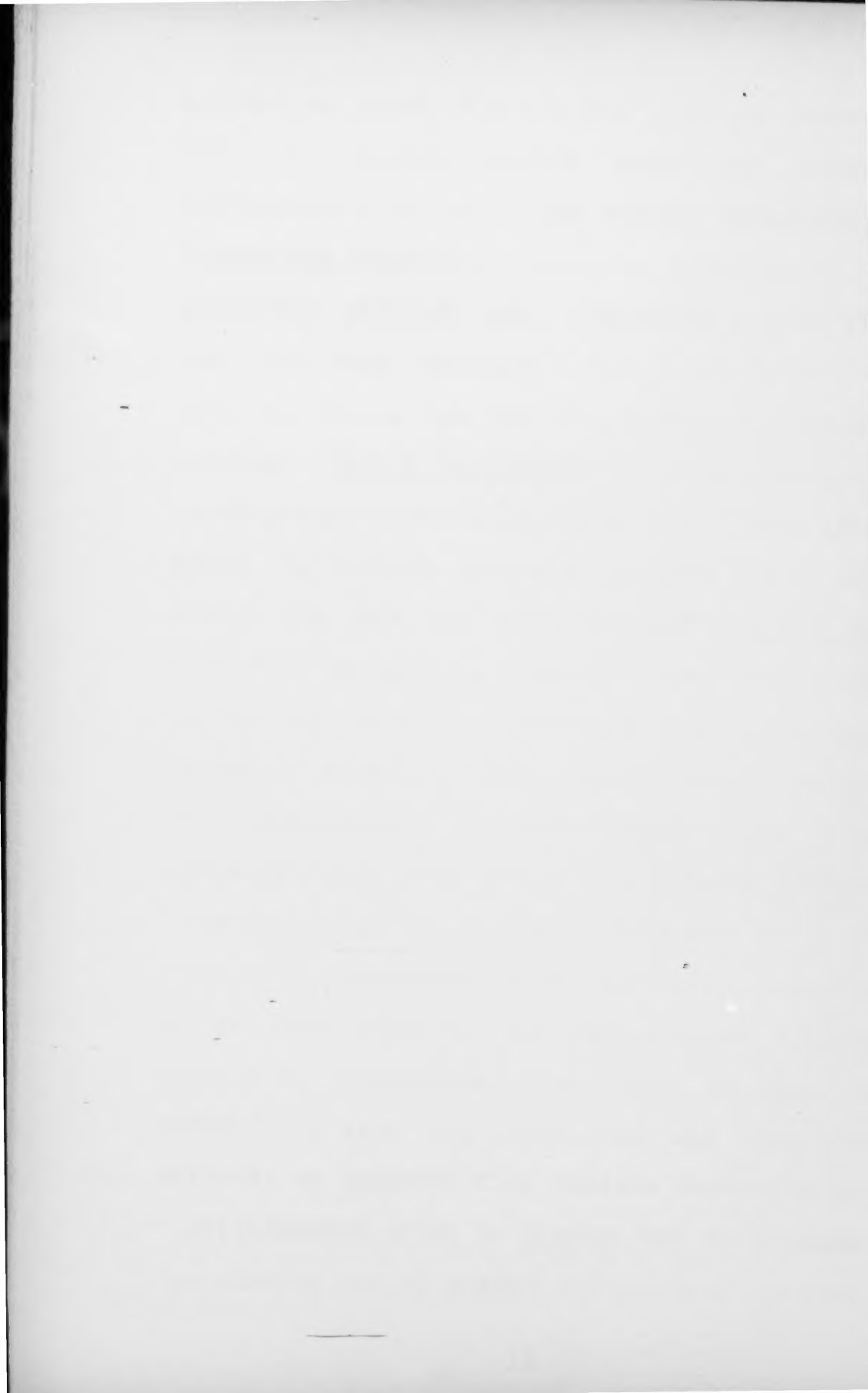


Thusly the Petitioner(s) showing they are not TAXPAYERS within the meaning of the United States Tax Laws and TITLE 26 U.S.C. the Internal Revenue Code, that INCOME within the MEANING of the 16th Amendment and the REVENUE ACT, means GAINS and PROFITS proceeding from CORPORATIONS capital investment(s), properties, and severed from the capital itself as it is not the INCOME itself which is taxable but the PRIVILEGE, and severed from LABOR and WAGES, at TITLE 26 U.S.C., Subtitle "A" as in compliance with, U.S. Vs. Ballard., 535 F. 2nd. 400, 404, Stapler Vs. U.S., 21 F. Supp. 737, 739., and Maddox Vs. Int. Paper Co., 47 F. Supp. 829, and Long Vs. Rasmussen., 281 F. 236 at 238 (1922), Economy Plumbing & Heating Vs. U.S., 470 F. 2nd. 585 at 589 (1972), and Jonas B. "Jube" Long Vs. U.S., 148 F. Supp. 750 (1957), EXHIBIT "L" Pg. 17, 20, 21, and 22.

The Courts are without Constitutional authority, power, and jurisdiction to allow the U.S. Dept. of the Treasury, the Internal



Revenue Service, and the U.S. Dept. of Justice assess any 1939 Public Salary Tax Act WITHHOLDING DIRECT TAX upon the Plaintiff(s) as it pertains strictly to FEDERAL GOVERNMENT OFFICERS, EMPLOYEES, AND ELECTED OFFICIALS at TITLE 26 U.S.C., Section 3401 (c), and it is only these the IRS can place any levy or lien upon at TITLE 26 U.S.C., Section 6331 (a), and then only after going into the U.S. Federal District Courts at TITLE 26 U.S.C., Section 7403 (a) and (b). This tax upon the federal government officers employees and elected officials is not a lawful Constitutional tax, it is in violation of the Constitutional requirement of APPORTIONMENT as they are paid with tax money from "WE THE PEOPLE" and it is their personal property for services rendered, The 1939 Public Service Tax Act provides that it is a taxation upon the compensation of public officers and employees, and that it "CANNOT DISCRIMINATE AGAINST SUCH OFFICER OR EMPLOYEE BECAUSE OF THE SOURCE OF SUCH COMPENSATION." Sec. 4., meaning the SOURCE is not taxable as



per this courts decisions at Pollock Vs. Farmers Loan & Trust Co., 157 U.S. 429, affd. 159 U.S. 601 (1894-95), and at Brushaber Vs. UP. RR. Co., 240 U.S. 1 (1915). Thusly the Petitioner(s) request this court to require the U.S. Dept of the Treasury, the Internal Revenue Service, and the U.S. Dept. of Justice which ever has our PROPERTY TO RETURN IT WITH INTEREST and taht we b e g ranted legal fees for our court costs and research and time as we have filed NONTAXPAYER 1040 returns for refund but they refuse to return our money property taken from us unlawfully and without APPORTIONMENT through a letter voiding my W-4 Withholding Certificate signed as being immune and exempt under the U.S. Constitutoin.

The Petitioner(s) respectfully submit this for justice in GOD, CHRIST, COUNTRY, CONSTITUTIONAL GOVERNMENT, and "AMERICA FIRST".

CERTIFIED MAIL:

P 562 206 234

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DATED: _____